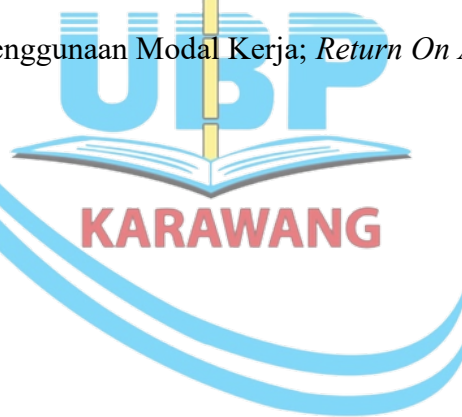


ABSTRAK

Penelitian ini bertujuan untuk: (1) mengetahui dan menganalisis gambaran mengenai tingkat Likuiditas, Penggunaan Modal Kerja dan *Return On Asset* (ROA) pada perusahaan sub sektor makanan dan minuman di Bursa Efek Indonesia periode 2015-2019; (2) mengetahui dan menganalisis mengenai pengaruh Likuiditas dan Penggunaan Modal Kerja terhadap *Return On Asset* (ROA) pada perusahaan sub sektor makanan dan minuman di Bursa Efek Indonesia periode 2015-2019 baik secara parsial maupun simultan. Penelitian dilakukan dengan menggunakan metode deskriptif verifikatif dengan pendekatan kuantitatif. Berdasarkan hasil penelitian ini menunjukkan peningkatan likuiditas perusahaan memiliki rata-rata sebesar 2,98%, Pergerakan perputaran modal kerja sebesar 10 kali, dan menghasilkan rata-rata *Return On Asset* (ROA) sebesar 0,31%. Hasil hipotesis menggunakan Uji T (Parsial) penelitian ini menunjukkan bahwa Likuiditas (X1) berpengaruh signifikan terhadap *Return On Asset* (ROA)(Y). Sedangkan Penggunaan Modal Kerja (X2) berpengaruh tetapi tidak signifikan terhadap *Return On Asset* (ROA)(Y). Hasil Hipotesis Uji F menunjukkan bahwa secara simultan Likuiditas (X1) dan Penggunaan Modal Kerja (X2) berpengaruh signifikan terhadap *Return On Asset* (ROA)(Y).

Kata kunci: Likuiditas; Penggunaan Modal Kerja; *Return On Asset* (ROA);



ABSTRACT

This study aims to: (1) find out and analyze the description of the level of Liquidity, Use of Working Capital and Return On Assets (ROA) in food and beverage sub-sector companies on the Indonesia Stock Exchange for the 2015-2019 period; (2) knowing and analyzing the effect of Liquidity and Working Capital Use on Return On Assets (ROA) in food and beverage sub-sector companies on the Indonesia Stock Exchange for the 2015-2019 period, either partially or simultaneously. The research was conducted using a descriptive verification method with a quantitative approach. Based on the results of this study, it shows that the increase in company liquidity has an average of 2.98%, the movement of working capital turnover is 10 times, and produces an average Return On Asset (ROA) of 0.31%. The results of the hypothesis using the T (Partial) test of this study indicate that Liquidity (X1) has a significant effect on Return On Assets (ROA) (Y). While the use of working capital (X2) has an effect but is not significant on Return On Assets (ROA) (Y). The results of the F-Test Hypothesis show that simultaneously liquidity (X1) and the use of working capital (X2) have a significant effect on Return On Assets (ROA) (Y).

Keywords: Liquidity; Use of Working Capital; Return On Assets (ROA);

