

ABSTRAK

Penelitian ini bertujuan untuk: (1) mengetahui, mengkaji, membahas dan menjelelaskan bagaimana modal kerja, debt to equity ratio dan return on asset pada perusahaan sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2016-2020 (2) Penelitian dilakukan dengan menggunakan metode deskriptif verifikatif, dengan pendekatan kuantitatif dengan menggunakan data sekunder yang diambil melalui Bursa efek indonesia. (3) Populasi pada penelitian ini adalah perusahaan sub sektor makanan dan minuman yang terdaftar di Bursa efek Indonesia periode 2016-2020. (4) Teknik pengambilan sampel menggunakan *purposive sampling* dengan jumlah sampel sebanyak 14 perusahaan dengan jumlah data 70 data, data yang diambil dalam waktu 5 tahun. Hasil penelitian menunjukan bahwa secara parsial modal kerja berpengaruh negatif terhadap *return on asset* dan secara parsial *debt to equity ratio* tidak berpengaruh terhadap *return on asset*. Modal kerja, dan *debt to equity ratio* berpengaruh secara simultan terhadap *return on asset*

Kata kunci: Modal kerja, *Debt to Equity Ratio*, *Return on Asset*



ABSTRACT

This study aims to: (1) find out, examine, discuss and explain how working capital, debt to equity ratio and return on assets in food and beverage sub-sector companies listed on the Indonesia Stock Exchange for the 2016-2020 period (2) The research was conducted using using descriptive verification method, with a quantitative approach using secondary data taken through the Indonesia Stock Exchange. (3) The population in this study are food and beverage sub-sector companies listed on the Indonesia Stock Exchange for the 2016-2020 period. (4) The sampling technique used purposive sampling with a total sample of 14 companies with a total of 70 data, data taken within 5 years. The results showed that partially working capital had a negative effect on return on assets and partially debt to equity ratio had no effect on return on assets. Working capital, and debt to equity ratio have a simultaneous effect on return on assets

Keywords: *Working Capital ; Debt to Equity Ratio ; Return on Asset*

