ABSTRAK

PENGARUH *CURRENT RATIO* (CR) DAN *DEBT TO EQUITY RATIO* (DER) TERHADAP *RETURN ON INVESMENT* (ROI) PADA PERUSAHAAN MANUFAKTUR SEKTOR ANEKA INDUSTRI YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2016-2018

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Penelitian ini bertujuan untuk menguji pengaruh *current ratio* dan *debt to equity ratio* terhadap *return on invesment* pada perusahaan manufaktur sektor aneka industri yang terdaftar di Bursa Efek Indonesia periode 2016-2018. Penelitian ini adalah penelitian deskriptif dengan pendekatan kuantitatif. Sampel yang digunakan adalah perusahaan manufaktur sektor aneka industri yang terdaftar di Bursa Efek Indonesia periode 2016-2018. Jumlah perusahaan yang dijadikan sampel penelitian ini ada 30 perusahaan dengan menggunakan metode *purposive sampling*. Sedangkan metode analisis data yang digunakan adalah uji statistik deskriptif, pengujian asumsi klasik, analisis regresi linear berganda, uji signifikansi simultan (uji F), uji signifikansi parameter individual (uji T) dan koefisien determinasi. Berdasarkan hasil penelitian menunjukan *current ratio* dan *debt to equity ratio* secara simultan berpengaruh signifikan terhadap *return on invesment* dengan nilai signifikansi 0,004. Sedangkan secara parsial, *current ratio* berpengaruh signifikan terhadap *return on invesment* dengan nilai signifikan 0,001. Sedangakan secara parsial, *debt to equity ratio* tidak berpengaruh signifikan terhadap *return on invesment* dengan nilai 0,999.

Kata kunci: *Current Ratio, Debt to Equity Ratio, Return On Invesment*

ABSTRACT

THE EFFECT OF CURRENT RATIO (CR) AND DEBT TO EQUITY RATIO (DER) ON RETURN ON INVESMENT (ROI) IN MANUFACTURING COMPANIES REGISTERED IN INDONESIA STOCK EXCHANGE 2016-2018

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This study aims to examine the effect of the current ratio and debt to equity ratio on return on investment in various industrial sector manufacturing companies listed on the Indonesia Stock Exchange for the period 2016-2018. This research is a descriptive study with a quantitative approach. The sample used is various industrial sector manufacturing companies listed on the Indonesia Stock Exchange for the 2016-2018 period. The number of companies sampled in this study were 30 companies using the purposive sampling method. While the data analysis method used is descriptive statistical test, classical assumption test, multiple linear regression analysis, simultaneous significance test (F test), individual parameter significance test (T test) and coefficient of determination. Based on the research results, it shows that the current ratio and debt to equity ratio simultaneously have a significant effect on return on investment with a significance value of 0.004. Meanwhile, partially, the current ratio has a significant effect on return on investment with a significant value of 0.001. While partially, the debt to equity ratio has no significant effect on return on investment with a value of 0.999.

Keywords: Current Ratio, Debt to Equity Ratio, Return On Investment