

ABSTRAK

Nama : Annisa Dera

Nim : 3022211003

Judul : Pengaruh *Current Ratio*, *Price to Book Value*, Dan *Debt To Equity Ratio* Terhadap *Return On Assets* (Pada Perusahaan *Food And Beverage* Yang Terdaftar Di Bursa Efek Indonesia Tahun 2021-2023).

Penelitian ini bertujuan untuk mengetahui pengaruh Pengaruh *Current Ratio*, *Price to Book Value*, Dan *Debt To Equity Ratio* Terhadap *Return On Assets* (Pada Perusahaan *Food And Beverage* Yang Terdaftar Di Bursa Efek Indonesia Tahun 2021-2023).

Metode yang digunakan adalah analisis deskriptif kuantitatif. Data yang digunakan adalah data skunder yang berupa laporan keuangan tahunan yang diperoleh dari situs resmi Bursa Efek Indonesia. Teknik analisis yang digunakan analisis regresi linear berganda untuk menguji pengaruh masing-masing variabel independen terhadap variabel dependen.

Hasil penelitian menunjukkan bahwa secara parsial, *Current Ratio* tidak berpengaruh secara signifikan terhadap ROA, *Price to Book Value* tidak berpengaruh secara signifikan terhadap ROA, *Debt To Equity Ratio* berpengaruh negatif dan signifikan terhadap ROA. Temuan ini memberikan implikasi bagi investor dan manajemen perusahaan *Food And Beverage* dalam mempertimbangkan struktur keuangan dan efisiensi operasional perusahaan dalam meningkatkan profitabilitas.

Kata Kunci : *Current Ratio*, *Price to Book Value*, *Debt To Equity Ratio*, *Return On Assets*, *Food And Beverage*.

Jakarta, 1 Agustus 2025



(Annisa Dera)

ABSTRACT

Name : Annisa Dera

Nim : 3022211003

Title : The Effect of Current Ratio, Price to Book Value, and Debt to Equity Ratio on Return on Assets (in Food and Beverage Sub-Sector Companies Listed on the Indonesia Stock Exchange in 2021-2023).

This study aims to determine the effect of the Current Ratio, Price to Book Value, and Debt to Equity Ratio on Return on Assets (in Food and Beverage Companies Listed on the Indonesia Stock Exchange in 2021-2023).

The method used is quantitative descriptive analysis. The data used is secondary data in the form of annual financial reports obtained from the official website of the Indonesia Stock Exchange. The analytical technique used is multiple linear regression analysis to test the effect of each independent variable on the dependent variable.

The results of the study indicate that partially, Current Ratio does not significantly affect ROA, Price to Book Value does not significantly affect ROA, Debt to Equity Ratio has a negative and significant effect on ROA. This finding provides implications for investors and management of Food and Beverage companies in considering the company's financial structure and operational efficiency in increasing profitability.

Keywords : Current Ratio, Price to Book Value , Debt To Equity Ratio, Return On Assets, Food And Beverage.

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(Annisa Dera)

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