

ABSTRAK

KISWA NURHIKMA 2022. Analisis *Quick Ratio*, *Debt To Asset Ratio* dan *Total Asset Turnover* Terhadap *Return On Asset* Pada Perusahaan Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia Periode 2018-2020. Skripsi. Jurusan Manajemen Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing Oleh : Bapak H. Sultan Sarda dan Bapak Syafaruddin.

Jenis penelitian ini merupakan jenis penelitian bersifat kuantitatif dengan tujuan untuk menganalisis apakah *quick ratio*, *debt to asset ratio* dan *total asset turnover* searah dengan *return on asset* pada perusahaan makanan dan minuman yang terdaftar di bursa efek Indonesia periode 2018-2020. Penelitian ini dapat memberikan kontribusi bagi manajemen perusahaan sebagai masukan dalam mengaplikasikan variabel-variabel penelitian dan melakukan evaluasi untuk meningkatkan kinerjanya dimasa yang akan datang. Jenis data yang digunakan dalam penelitian ini adalah data sekunder data yang diperoleh secara tidak langsung melalui media perantara berupa laporan keuangan tahunan perusahaan. Dalam penelitian ini data-data diperoleh melalui website idx, laporan keuangan tahunan perusahaan, jurnal ,dan lain-lain. Metode analisis dalam penelitian ini menggunakan rasio keuangan yaitu *quick ratio*, *debt to asset ratio*, *total asset turnover* dan *return on asset*. Berdasarkan hasil analisis data menunjukkan bahwa *quick ratio* dan *total asset turnover* searah dengan *return on asset* sedangkan *debt to total asset ratio* berbanding terbalik dengan *return on asset* pada perusahaan makanan dan minuman yang terdaftar di bursa efek Indonesia periode 2018-2020.

Kata Kunci : *Quick Ratio*, *Debt To Asset Ratio*, *Total Asset Turnover*, *Return On Asset*



ABSTRACT

KISWA NURHIKMA 2022. *Analysis Of Quick Ratio, Debt To Asset Ratio And Total Asset Turnover To Return On Asset In Food And Beverage Companies Listed On The Indonesia Stock Exchange For The 2018-2020 Period.* Thesis. Department Of Management, Faculty Of Economics And Business, University Of Muhammadiyah Makassar. Main Supervisor is H. Sultan Sarda and Co-supervisor is Syafaruddin.

This type of research is a quantitative type of research with the aim of analyzing whether the quick ratio, debt to asset ratio and total asset turnover are in line with the return on assets of food and beverage companies listed on the Indonesian stock exchange for the 2018-2020 period. This research can contribute to the company's management as input in applying research variables and conducting evaluations to improve its performance in the future. As for potential investors, this research can be considered before making an investment. The type of data used in this study is secondary data, data obtained indirectly through intermediary media in the form of the company's annual financial statements. In this study, the data were obtained through the idx website, the company's annual financial reports, journals, and others. The analytical method in this study uses financial ratios, namely the quick ratio, debt to asset ratio, total asset turnover and return on assets. Based on the results of data analysis, it shows that the quick ratio and total asset turnover are in line with return on assets, while debt to total assets ratio is inversely proportional to return on assets in food and beverage companies listed on the Indonesian stock exchange for the 2018-2020 period.

Keywords : Quick Ratio, Debt To Asset Ratio, Total Asset Turnover, Return On Asset