

**PENGARUH *TOTAL ASSETS TURNOVER*, *DEBT TO ASSETS RATIO*,
DEBT TO EQUITY RATIO, *CASH TURNOVER*, DAN PERTUMBUHAN
PENJUALAN TERHADAP *RETURN ON ASSETS* PADA PERUSAHAAN
FOOD AND BEVERAGES YANG TERDAFTAR DI BURSA EFEK
INDONESIA PERIODE 2017-2021**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh variabel *Total Asset Turnover* (TATO), *Debt to Asset Ratio* (DAR), *Debt to Equity Ratio* (DER), *Cash Turnover*, dan Pertumbuhan Penjualan terhadap *Return on Asset* (ROA) pada perusahaan *food and beverages* yang terdaftar di BEI periode 2017-2021. Metode penelitian yang digunakan adalah metode kuantitatif. Data yang digunakan dalam penelitian ini adalah data sekunder. Populasi pada penelitian ini adalah seluruh perusahaan pada sektor *food and beverages* yang terdaftar di Bursa Efek Indonesia tahun 2017-2021. Sampel yang digunakan pada penelitian ini adalah teknik *purposive sampling* dan diperoleh sebanyak 26 perusahaan dengan periode 5 tahun. Teknik analisis data yang digunakan pada penelitian ini adalah statistik deskriptif, uji asumsi klasik, analisis regresi linier berganda dan pengujian hipotesis. Hasil penelitian ini menunjukkan bahwa *Total Asset Turnover* (TATO) berpengaruh secara signifikan terhadap *Return on Asset* (ROA) pada perusahaan *food and beverages*, *Debt to Asset Ratio* (DAR) berpengaruh secara signifikan terhadap *Return on Asset* (ROA) pada perusahaan *food and beverages*, *Debt to Equity Ratio* (DER) berpengaruh secara signifikan terhadap *Return on Asset* (ROA) pada perusahaan *food and beverages*, *Cash Turnover* tidak berpengaruh terhadap *Return on Asset* (ROA) pada perusahaan *food and beverages*, dan Pertumbuhan Penjualan tidak berpengaruh terhadap *Return on Asset* (ROA) pada perusahaan *food and beverages*. Secara bersama-sama *Total Asset Turnover* (TATO), *Debt to Asset Ratio* (DAR), *Debt to Equity Ratio* (DER), *Cash Turnover*, dan Pertumbuhan Penjualan berpengaruh signifikan terhadap *Return on Asset* (ROA) pada perusahaan *food and beverages* yang terdaftar di BEI periode 2017-2021.

Kata kunci: *Total Asset Turnover* (TATO), *Debt to Asset Ratio* (DAR), *Debt to Equity Ratio* (DER), *Cash Turnover*, Pertumbuhan Penjualan, *Return on Asset* (ROA)

***EFFECT OF TOTAL ASSETS TURNOVER, DEBT TO ASSETS RATIO,
DEBT TO EQUITY RATIO, CASH TURNOVER, AND SALES GROWTH
ON RETURN ON ASSETS IN FOOD AND BEVERAGES COMPANIES
LISTED ON THE INDONESIA STOCK EXCHANGE PERIOD 2017-
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ABSTRACT

This study aims to determine the effect of the variables Total Asset Turnover (TATO), Debt to Asset Ratio (DAR), Debt to Equity Ratio (DER), Cash Turnover, and Sales Growth on Return on Assets (ROA) in food and beverages companies on the IDX period 2017-2021. The research method used is a quantitative method. The data used in this research is secondary data. The population in this study are all companies in the food and beverages sector that are listed on the Indonesia Stock Exchange in 2017-2021. The sample used in this study was a purposive sampling technique and obtained as many as 26 companies with a period of 5 years. The data analysis technique used in this study is descriptive statistics, classical assumption test, multiple linear regression analysis and hypothesis testing. The results of this study indicate that Total Asset Turnover (TATO) has a significant effect on Return on Assets (ROA) in food and beverages companies, Debt to Asset Ratio (DAR) has a significant effect on Return on Assets (ROA) in food and beverages companies, Debt to Equity Ratio (DER) has a significant effect on Return on Assets (ROA) in food and beverages companies, Cash Turnover has no effect on Return on Assets (ROA) in food and beverages companies, and Sales Growth has no effect on Return on Assets (ROA) in food and beverages companies. Taken together Total Asset Turnover (TATO), Debt to Asset Ratio (DAR), Debt to Equity Ratio (DER), Cash Turnover, and Sales Growth have a significant effect on Return on Assets (ROA) in food and beverages companies listed on IDX period 2017-2021.

Keyword: Total Asset Turnover (TATO), Debt to Asset Ratio (DAR), Debt to Equity Ratio (DER), Cash Turnover, Sales Growth, Return on Asset (ROA)