

**PENGARUH *CURRENT RATIO* (CR), *DEBT TO EQUITY RATIO* (DER)
TERHADAP *RETURN ON ASSET* (ROA) PADA PERUSAHAAN SUB
SEKTOR KONTRUKSI DAN BANGUNAN YANG TERDAFTAR DI
BURSA EFEK INDONESIA (BEI) PERIODE 2020-2023**

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ABSTRAK

Penelitian ini dilakukan untuk menguji pengaruh *Current Ratio* (CR), *Debt to equity ratio* (DER) terhadap *Return On Asset* pada perusahaan sub sektor konstruksi dan bangunan yang terdaftar di Bursa Efek Indonesia periode 2020-2023. Dalam penelitian ini *Return On Asset* dihitung menggunakan metode rasio. Metode penelitian yang digunakan metode deskriptif dan verifikatif melalui pendekatan kuantitatif menggunakan rancangan pengujian hipotesis uji asumsi klasik, analisis regresi linear berganda, analisis koefisien korelasi, analisis koefisien determinasi, uji T dan uji F.

Data diperoleh dari perusahaan konstruksi dan bangunan dari tahun 2020-2023 yang terdaftar di Bursa Efek Indonesia (BEI), perhitungannya menggunakan metode statistik yang dibantu dengan program pengolahan data statistik SPSS. 27 (*Statistic Program Social Science*). Hasil dari penelitian ini menunjukkan bahwa *Current Ratio* berpengaruh positif dan signifikan terhadap *Return On Asset* dan *debt to equity ratio* berpengaruh negatif dan signifikan terhadap *Return On Asset* diduga 63.9% sedangkan sisanya 36.1% dipengaruhi faktor lain yang tidak diteliti dalam penelitian ini.

Kata Kunci: *Current Ratio* (CR), *Debt to equity ratio* (DER) Dan *Return On Asset* (ROA)

THE INFLUENCE OF CURRENT RATIO (CR), DEBT TO EQUITY RATIO (DER) ON RETURN ON ASSET (ROA) IN CONSTRUCTION AND BUILDING SUB-SECTOR COMPANIES LISTED ON THE INDONESIAN STOCK EXCHANGE (BEI) FOR THE 2020-2023 PERIOD

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ABSTRACT

This research was conducted to test the effect of Current Ratio (CR), Debt to equity ratio (DER) on return on assets in construction and building sub-sector companies listed on the Indonesia Stock Exchange for the 2020-2023 period. In this research, return on assets is calculated using the ratio method. The research method used is descriptive and verification methods through a quantitative approach using a hypothesis testing design, classical assumption testing, multiple linear regression analysis, correlation coefficient analysis, coefficient of determination analysis, T test and F test.

Data was obtained from construction and building companies from 2020-2023 which were listed on the Indonesia Stock Exchange (BEI), the calculations used statistical methods assisted by the SPSS statistical data processing program. 27 (Social Science Program Statistics). The results of this research show that the Current Ratio has a positive and significant effect on return on assets and the debt to equity ratio has a negative and significant effect on return on assets, which is estimated to be 63.9%, while the remaining 36.1% is influenced by other factors not examined in this research.

Keywords: Current Ratio (CR), Debt to equity ratio (DER) And Return On Asset (ROA)