

INTISARI

Penelitian ini bertujuan untuk mengetahui pengaruh *Current Ratio* (CR), *Working Capital Turnover Ratio* (WCR), *Fixed Asset Turnover Ratio* (FATR), *Accounts Receivable Period* (ARP) dan logaritma total asset (LnTA) terhadap *Return on Investment* (ROI) dan *Return on Asset* (ROA). Sampel yang digunakan pada penelitian ini adalah perusahaan-perusahaan di industri properti dan real estate yang *listing* di BEI periode tahun 2009-2017. Jumlah sampel dalam penelitian ini adalah 25 perusahaan. Penelitian ini menggunakan metode regresi linier berganda. Hasil penelitian ini adalah *Current Ratio* (CR) dan *Working Capital Turnover Ratio* (WCR) memiliki pengaruh negatif signifikan terhadap *Return on Investment* (ROI) dan *Return on Equity* (ROE). *Fixed Asset Turnover Ratio* (FATR) dan memiliki pengaruh positif signifikan terhadap *Return on Investment* (ROI) dan *Return on Asset* (ROA). *Accounts Receivable Period* (ARP) memiliki pengaruh negatif signifikan terhadap *Return on Investment* (ROI) dan *Return on Asset* (ROA).

Kata Kunci: *Current Ratio* (CR), *Working Capital Turnover Ratio* (WCR), *Fixed Asset Turnover Ratio* (FATR), *Accounts Receivable Period* (ARP), logaritma total asset (LnTA), *Return on Investment* (ROI), *Return on Equity* (ROE), dan industri properti dan real estate.

ABSTRACT

This research examined the effect of Current Ratio (CR), Working Capital Turnover Ratio (WCR), Fixed Asset Turnover Ratio (FATR), Accounts Receivable Period (ARP), Logaritma of Asset (LnTA) to Return on Investment (ROI) and Return on Asset (ROA). Object studies at property and real estate companies listed on Indonesian Stock Exchange during 2009 - 2017. Sampling technique using purposive sampling method on particular criteria which was appropriate with research purposes. This research use 25 property and real estate companies. Methods of data analysis using multiple regression analysis. The result show Current Ratio (CR) and Working Capital Turnover Ratio (WCR) have significant negative effect to Return on Investment (ROI) and Return on Asset (ROA). Fixed Asset Turnover Ratio (FATR) have significant positive effect to Return on Investment (ROI) and Return on Asset (ROA). Accounts Receivable Period (ARP) has significant effect to Return on Investment (ROI) and Return on Asset (ROA)

Keywords: Current Ratio (CR), Working Capital Turnover Ratio (WCR), Fixed Asset Turnover Ratio (FATR), Accounts Receivable Period (ARP), Logaritma of Asset (LnTA), Return on Investment (ROI), Return on Asset (ROA), Property and real estate companies.