

**THE EFFECT OF CURRENT RATIO (CR), DEBT TO EQUITY RATIO (DER) AND
GROWHT OPPORTUNITY (GO) TOWARD PROFITABILITY (ROA)
(In the Goods and Consumption Sector Listed on the Indonesia Stock Exchange for the
2014-2017 Period)**

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ABSTRACT

The purpose of this study is to determine the effect of the current ratio, debt to equity ratio, and grow opportunity to profitability (ROA) in the consumer goods sector listed on the Indonesia Stock Exchange in the 2014-2017 period. The study uses secondary data obtained from IDX and ICMD. This research sample uses 24 companies in the consumer goods sector selected using the census method. The analytical method used in this study is multiple linear regression analysis. Based on the results of hypothesis testing, it is found that the current ratio, debt to equity ratio, and grow opportunity do not affect profitability (ROA) in the consumer goods sector listed on the Indonesia Stock Exchange in the 2014-2017 period.

Keywords: Current Ratio (CR), Debt To Equity Ratio (DER), and Growth Opportunity (GO).

**PENGARUH *CURRENT RATIO (CR)*, *DEBT TO EQUITY RATIO (DER)* DAN *GROWHT OPPORTUNITY (GO)* TERHADAP PROFITABILITAS (ROA)
(Pada Sektor Barang dan Konsumsi yang Terdaftar di Bursa Efek Indonesia Periode 2014-2017)**

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ABSTRAK

Tujuan dilakukannya penelitian ini adalah untuk mengetahui pengaruh *current ratio*, *debt to equity ratio*, dan *growht opportunity* terhadap profitabilitas (ROA) pada sektor barang konsumsi yang terdaftar di Bursa Efek Indonesia periode 2014-2017. Penelitian menggunakan data sekunder yang diperoleh dari IDX dan ICMD. Sampel penelitian ini menggunakan sebanyak 24 perusahaan pada sektor barang konsumsi yang dipilih dengan menggunakan metode *sensus*. Metode analisis yang digunakan pada penelitian ini adalah analisis regresi linear berganda. Berdasarkan hasil pengujian hipotesis ditemukan bahwa *current ratio*, *debt to equity ratio*, dan *growht opportunity* tidak berpengaruh terhadap profitabilitas (ROA) pada sektor barang konsumsi yang terdaftar di Bursa Efek Indonesia periode 2014-2017.

Kata Kunci: *Current Ratio (CR)*, *Debt To Equity Ratio (DER)*, dan *Growht Opportunity (GO)*.