

ABSTRAK

Penelitian ini bertujuan untuk mengetahui perkembangan *Current Ratio*, *Debt to Equity Ratio*, *Total Asset Turnover* dan *Return On Investment* pada perusahaan Manufaktur yang terdaftar di Jakarta Islamic Index periode 2011-2014. Dan untuk melihat pengaruh *Current Ratio*, *Debt to Equity Ratio*, dan *Total Asset Turnover* terhadap *Return on Investment* pada Perusahaan Manufaktur yang terdaftar di Jakarta Islamic Index (JII). Populasi penelitian ini adalah 10 perusahaan sektor Manufaktur. Penelitian ini menggunakan data sekunder dan analisis regresi panel. Hasil penelitian menunjukkan bahwa *Current Ratio* berpengaruh positif namun tidak signifikan terhadap *Return on Investment*, *Debt to Equity Ratio* berpengaruh negatif dan signifikan terhadap *Return On Investment*, *Total Asset Turnover* berpengaruh positif dan signifikan terhadap *Return On Investment*. Secara simultan *Current Ratio*, *Debt to Equity Ratio*, dan *Total Asset Turnover* berpengaruh terhadap *Return On Investment* perusahaan Manufaktur yang terdaftar di Jakarta Islamic Index (JII) periode 2011-2014. Koefisien determinasi sebesar 68,66%, hal ini berarti variabel *Current Ratio*, *Debt to Equity Ratio*, dan *Total Asset Turnover* mampu menjelaskan variabel *Return On Investment* sebesar 68,66% dan sisanya sebesar 31,34% dijelaskan oleh faktor lain yang tidak dimasukkan dalam model penelitian.

Kata kunci : *Current Ratio*, *Debt to Equity Ratio*, *Total Asset Turnover*, dan *Return on Investment*.

ABSTRACT

This research was aimed to know growth of Current Ratio, Debt to Equity Ratio, Total Asset Turnover and Return On Investment in the manufacture company listed at Jakarta Islamic Index (JII) period 2011-2014. And to investigate the influence of Current Ratio, Debt to Equity Ratio, and Total Asset Turnover to Return on Investment in the Manufacture company listed at Jakarta Islamic Index (JII) period 2011-2014. The population in this research is 10 companies of Manufacture sector. This research uses the secondary data, and panel regression is used in this study. The result shows that Current Ratio has positive but not significant influence on Return on Investment, Debt to Equity Ratio have negative and significant influence on Return on Investment and Total Asset Turnover has positive and significant on Return on Investment. Simultaneously, Current Ratio, Debt to Equity Ratio and Total Asset Turnover have influence on Return on Investment. The coefficient of determination is 68,88%, it means that Current Ratio, Debt to Equity Ratio, dan Total Asset Turnover variables are be able to explain Return on Investment variable as much as 68,66%, and the rest of 31,34% explained by other variables not include in the model.

Keywords : Current Ratio, Debt to Equity Ratio, Total Asset Turnover and Return on Investment.