PENGARUH *DEBT TO ASSET RATIO*, *TOTAL ASSET TURNOVER*, *RECEIVABLE TURNOVER*, DAN PERTUMBUHAN PENJUALAN TERHADAP *RETURN ON ASSET* PADA PERUSAHAAN *PROPERTY*, *REAL ESTATE* & KONSTRUKSI YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2015-2018

Deasy Arisandy Aruan[1], Tania[2], Cindy[3], Danny Tan Jaya[4]
Universitas Prima Indonesia[1,2,3,4]
E-mail: deasy.aruan@gmail.com[1], 27.tania10@gmail.com[2], cindylie6214@gmail.com[3], dannytanjaya02@gmail.com[4]

ABSTRAK

Penelitian ini bertujuan guna memahami dampak dari *DAR*, *TATO*, *Receivable Turnover*, serta Pertumbuhan Penjualan pada *ROA* di Perusahaan *Property*, *Real Estate &* Konstruksi yang tercantum pada BEI tahun 2015-2018.

Penelitian ini memakai sampel sebanyak 43 perusahaan *Property*, *Real Estate &* Konstruksi yang tercantum pada BEI pada tahun 2015-2018. Penelitian ini yaitu penelitian kuantitatif. Data yang dipakai yakni data sekunder yang didapat melalui situs www.idx.co.id . Cara pengambilan sampel yaitu *Purposive Sampling*. Metode penyelidikan data yang dipakai adalah metode regresi linear berganda.

Hasil penelitian memperlihatkan yaitu secara parsial *DAR* berpengaruh negatif dan signifikan pada *ROA*, *TATO*, serta *Receivable Turnover* berpengaruh positif dan signifikan pada *ROA*, serta pertumbuhan penjualan tidak berpengaruh signifikan pada *ROA* dalam perusahaan *Property*, *Real Estate &* Konstruksi yang tercantum pada BEI pada periode 2015-2018. Berdasarkan simultan *DAR*, *TATO*, *Receivable Turnover* dan Pertumbuhan Penjualan berpengaruh signifikan terhadap *ROA* dalam perusahaan *Property*, *Real Estate &* Konstruksi yang tercantum pada BEI periode 2015-2018.

Kata Kunci : *Debt to Asset Ratio*, Perputaran Total Aset, Perputaran Piutang, Pertumbuhan Penjualan, *Return On Asset*

THE EFFECT OF DEBT TO ASSET RATIO, TOTAL ASSET TURNOVER, RECEIVABLE TURNOVER, AND SALES GROWTH ON RETURN ON ASSETS IN PROPERTY, REAL ESTATE & CONSTRUCTION COMPANIES LISTED IN INDONESIA STOCK EXCHANGE FOR 2015-2018

Deasy Arisandy Aruan[1], Tania[2], Cindy[3], Danny Tan Jaya[4]
University of Prima Indonesia[1,2,3,4]
E-mail: deasy.aruan@gmail.com[1], 27.tania10@gmail.com[2], cindylie6214@gmail.com[3], dannytanjaya02@gmail.com[4]

ABSTRACT

This research's purpose is to understand the effect of DAR, TATO, Receivable Turnover and Sales Growth of ROA in Property Company, Real Estate and Construction that was stated on BEI of the year 2015-2018.

This research used Property Company, Real Estate & Construction samples as many as 43 that was stated on BEI of the year 2015-2018. This research is a quantitative method. The data used was secondary data that can be accessed from the site www.idx.co.id. Method used in gathering sample was Purposive Sampling. This method is a multiple linear regression method.

Research shows that partially has a negative and significant effect on ROA, TATO, and Receivable Turnover has a positive and significant effect on ROA, and also Sales Growth had not effect on ROA in Property, Real Estate & Construction Company that was stated on BEI of the year 2015-2018.

According to simulation, DAR, TATO, Receivable Turnover and Sales Growth has a significant effect on ROA in Property Company, Real Estate & Construction that was stated on BEI of the year 2015-2018

Keywords : Debt to Asset Ratio, Total Asset Turnover, Receivable Turnover, Sales Growth, Return On Asset