

ABSTRACT

The purpose of this research is to know and analyze the effect of Return on Equity (ROE) at cosmetic and household goods subsector companies listed on Indonesian Stock Exchange through Working Capital Turn Over (WCTO), Debt To Equity Ratio (DER) and Current Ratio (CR). The methods in this research used quantitative with a descriptive approach. The analytical method used was linear panel data regression and determination coefficient. The result shows that simultaneously the variables of Working Capital Turn Over (WCTO), Debt To Equity Ratio (DER) and Current Ratio (CR) have significant effect on Return on Equity (ROE) and partially the variables of Working Capital Turn Over (WCTO) has no significant effect on Return on Equity (ROE). Meanwhile, Debt To Equity Ratio (DER) and Current Ratio (CR) have a significant effect on Return on Equity (ROE) in Cosmetics and Household Goods companies.

Keywords: Working Capital Turn Over (WCTO), Debt To Equity Ratio (DER), Current Ratio (CR), Return on Equity (ROE).

ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui dan menganalisis faktor-faktor yang mempengaruhi *Return on Equity* (ROE) pada Perusahaan Sub Sektor Kosmetik dan Barang Keperluan Rumah Tangga yang terdaftar di Bursa Efek Indonesia yaitu melalui *Working Capital Turn Over* (WCTO), *Debt To Equity Ratio* (DER), dan *Current Ratio* (CR). Metode penelitian yang digunakan adalah metode kuantitatif pendekatan deskriptif. Metode analisis yang digunakan adalah Regresi Linier Data Panel dan Koefisien Determinasi. Berdasarkan hasil penelitian diketahui bahwa secara simultan variabel *Working Capital Turn Over* (WCTO), *Debt To Equity Ratio* (DER), *Current Ratio* (CR) berpengaruh signifikan terhadap *Return on Equity* (ROE) dan secara parsial variabel *Working Capital Turn Over* (WCTO) tidak berpengaruh signifikan terhadap *Return on Equity* (ROE) sedangkan *Debt To Equity Ratio* (DER) dan *Current Ratio* (CR) berpengaruh signifikan terhadap *Return on Equity* (ROE) pada Perusahaan Sub Sektor Kosmetik dan Barang Keperluan Rumah Tangga.

Kata Kunci : *Working Capital Turn Over* (WCTO), *Debt To Equity Ratio* (DER), *Current Ratio* (CR), *Return on Equity* (ROE) .