

ABSTRACT

RIVANI ALHIDAYAH / 2000861201164 / 2024 / BATANGHARI UNIVERSITY / FACULTY OF ECONOMICS / FINANCIAL MANAGEMENT / THE INFLUENCE OF ASSET STRUCTURE, RECEIVABLES TURNOVER, AND CURRENT RATIO ON RETURN ON ASSETS IN THE CONSTRUCTION INDUSTRY LISTED ON THE INDONESIA STOCK EXCHANGE FOR THE PERIOD 2018-2022 / ADVISOR 1st DR. MUFIDAH, S.E., M.Si. / ADVISOR 2nd IRA FEBRIANTI, S.E., M.S., A.K.

The formulation of the problem in this research is how is the influence of Asset Structure, Receivables Turnover and Current Ratio on Return on Assets simultaneously in the Construction Industry for the 2018-2022 period, what is the influence of Asset Structure, Receivables Turnover and Current Ratio on partial Return on Assets in the Construction Industry for the period 2018-2022, and which variable has the dominant influence between the Asset Structure, Receivables Turnover and Current Ratio variables on Return on Assets in the Construction Industry for the 2018-2022 period.

In this research, quantitative analysis techniques are used, namely testing and analyzing data by calculating numbers and then drawing conclusions from these tests using multiple correlation test tools. In practice, processing the research data using SPSS statistical software.

The objects in this research are asset structure, accounts receivable turnover, current ratio and return on assets in the food and beverage industry. The building construction sector is one of the industrial sub-sectors listed on the Indonesia Stock Exchange which continues to grow along with rapid development.

The results of the research show that asset structure, receivables turnover and current ratio have a partially positive and significant effect on return on assets. This means that asset structure, receivables turnover and current ratio can influence return on assets. The higher the asset structure proves the company's success in using assets, the higher the receivables turnover, the better it means that the working capital invested in receivables will be lower.

The conclusion of this research is that asset structure, accounts receivable turnover, and current ratio together significantly influence return on assets in the Construction Industry listed on the IDX for the 2018-2022 period. Then the value of the asset structure variable (X1) is 0.178, then for the coefficient of the receivable turnover variable (X2) it is 0.151, and for the coefficient of the current ratio variable (X3) it is 0.313. So it can be said that the variable that has a dominant influence on return on assets is asset structure with a value of 0.313.

