

## **ABSTRACT**

This study aims to determine the effect of the current ratio and debt to total asset ratio on the financial performance of the food & beverages subsector listed on the Indonesia Stock Exchange so as to provide an explanation that financial performance is influenced by the current ratio and debt to total asset ratio. This research uses descriptive research method with an associative approach to look for the relationship between one variable with another variable, while the sampling technique used was purposive sampling technique, in order to obtain a sample of 12 food & beverage companies listed on the Indonesia Stock Exchange in 2016 - 2018. The results showed that the current ratio and debt to total asset ratio did not influence simultaneously on the company's financial performance, while partially the current ratio does not significantly influence the company's financial performance, and debt to total asset ratio does not significantly influence the company's financial performance.

**Keywords :** *Current ratio, Debt to total asset ratio, Financial Performance*

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *current ratio* dan *debt to total asset ratio* terhadap kinerja keuangan subsektor *food & beverages* yang terdaftar di Bursa Efek Indonesia sehingga dapat memberikan penjelasan bahwa kinerja keuangan dipengaruhi oleh *current ratio* dan *debt to total asset ratio*. Penelitian ini menggunakan metode penelitian deskriptif dengan pendekatan asosiatif untuk mencari hubungan antara satu variable dengan variable lain, sedangkan teknik pengambilan sample yang digunakan adalah teknik *purposive sampling*, sehingga diperoleh sample 12 perusahaan *food & beverages* yang terdaftar di Bursa Efek Indonesia pada tahun 2016 – 2018. Hasil penelitian menunjukkan bahwa *current ratio* dan *debt to total asset ratio* tidak berpengaruh secara simultan terhadap kinerja keuangan perusahaan, sedangkan secara parsial *current ratio* tidak berpengaruh signifikan terhadap kinerja keuangan perusahaan, dan *debt to total asset ratio* tidak berpengaruh signifikan terhadap kinerja keuangan perusahaan.

**Kata kunci :** *Current ratio*, *Debt to total asset ratio*, **Kinerja Keuangan**