

SUMMARY

Dwi Putri Esthirahayu, 2013, **THE INFLUENCE OF LIQUIDITY RATIO, LEVERAGE RATIO, AND ACTIVITIES RATIO ON FINANCIAL PERFORMANCE** (Studies in Food and Beverage Companies Listed in Indonesia Stock Exchange Period 2010-2012), Dr.Siti Ragil Handayani, M.Si, Drs.Raden Rustam Hidayat, M.Si, 89 + xvii.

The aim of the company is to improve financial performance to get benefit or profit higher. In assessing the financial performance of the company, the parties concerned need to know the financial condition, which can be seen from the financial statements. And ratio analysis is a form or manner that is commonly used in analyzing a company's financial statements. Great or not a company's financial performance depends on the management in managing existing resources. Then the company should be observant and careful considering of the factors relating to the company's financial performance.

The purpose of this study was to determine the influence of independent variables consisting of current ratio (X1), debt to equity ratio (X2), and total asset turnover (X3), simultaneously and partially on the dependent variable is return on investment (Y1) and return on equity (Y2).

This type of research is explanatory research. The population in this study is a food and beverage companies listed in Indonesia Stock Exchange period 2010-2012 and obtained a sample of 12 companies selected based on specific criteria tailored to the purpose of research. The method of analysis in this study is multiple linear regression.

This study proves that variables CR, DER, and TATO simultaneous influence significant on ROI and ROE and variables CR, DER, and TATO Partially influence significant on ROI and ROE. So the companies need to pay attention to the above variables considering in improving financial performance because have a significant influence on the ROI and ROE.