

**PENGARUH STRUKTUR MODAL, LIKUIDITAS, STRUKTUR AKTIVA, DAN
PERPUTARAN AKTIVA TERHADAP KINERJA KEUANGAN
PERUSAHAAN INDUSTRI KONSUMSI**

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The capital market industry is undergoing rapid growth. The Company in carrying out its operational activities, requires a large capital. To be able to obtain funds easily, of course, the company must be in a healthy financial condition. This healthy condition is reflected in the company's financial performance. The newness of this research is to conduct empirical test about the effect of capital structure, liquidity, asset structure and asset turnover to financial performance of consumer industry sector in Indonesia Stock Exchange year 2014-2016. The difference with previous research lies in the use of independent variables, the number of samples used and the study period. This research is a quantitative research. The method of analysis in this research is multiple linear regression analysis. Partial test result (t test) shows that the variable of capital structure (DER), liquidity (CR), and asset rotation (TATO) have significant effect to financial performance (ROA). While the asset structure variable (FATA) has no effect on financial performance (ROA).

Keywords: DER, CR, FATA, TATO, ROA