

## ***ABSTRACT***

**Kristina Hutapea.**Effect of Current Ratio, Debt to Equity Ratio and Inventory Turnover On Profitability (ROE). In Food and Beverages Listed on the Indonesia Stock Exchange on the Year 2011 - 2015 (Taught by Mr. Drs.Darmansyah. Hs. Akt. MM. CISA) .Penelitian aims to determine the effect of the current ratio, debt to equity ratio, and inventory turnover on profitability (ROE), either simultaneously or partially. The sample used in this study is a manufacturing company of food and beverage sector listed in Indonesia Stock Exchange (BEI) in 2011-2015.Teknik sampling in this study using purposive sampling method. Data analysis methods used Normality Test, Classical Assumption Test and the Linear Regression Testing, Test F and Test T. The results of this study showed that simultaneous current ratio , debt to equity ratio and inventory turnover and partially significant effect current ratio significant positive effect on profitability , while debt to equity ratio should not adversely affect inventory turnover and significant positive effect on profitability ( ROE ) .

**Keywords: Current Ratio, Debt to Equity Ratio, Inventory Turnover, Return On Equity.**