

## ABSTRAK

### PENGARUH *LEVERAGE*, *FIRMS SIZE* DAN *HUMAN COST EFFICIENCY* TERHADAP ROA PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA

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Penelitian ini bertujuan untuk memperoleh bukti empiris yaitu pengaruh *leverage*, *firm size* dan *human cost efficiency* terhadap *return on assets*. Data dalam penelitian ini menggunakan data sekunder yaitu pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2017-2019. Teknik pengambilan sampel menggunakan *purposive sampling*, sehingga sampel dalam penelitian ini berjumlah 144 data sampel. Penelitian ini dilakukan dengan menggunakan statistik deskriptif dan regresi linier berganda dengan tingkat kepercayaan 95%. Hasil dalam penelitian ini menunjukkan bahwa (1) *Leverage* berpengaruh signifikan terhadap *return on assets*. (2) *Firm size* berpengaruh signifikan terhadap *return on assets*. (3) *Human cost efficiency* berpengaruh signifikan terhadap *return on assets*.

**Kata kunci:** *leverage, firm size, human cost efficiency, return on assets.*

## ***ABSTRACT***

### **THE EFFECT OF LEVERAGE, FIRMS SIZE AND HUMAN COST EFFICIENCY ON ROA IN MANUFACTURING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE**

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The purpose of the study was to find the empirical evidence, namely the effect of leverage, firm size and human cost efficiency on the return on assets. This study used secondary data, namely the manufacturing companies listed on the Indonesia Stock Exchange for the 2017-2019 period. The sampling technique used the purposive sampling, so that the sample in this study was 144 sample data. This study was conducted using the descriptive statistics and the multiple linear regression with a 95% confidence level. The result in this study found that (1) Leverage had a significant effect on the return on assets. (2) Firm size had a significant effect on the return on assets, and (3) Human cost efficiency had a significant effect on the return on assets.

**Keywords: leverage, firm size, human cost efficiency, return on assets.**