

ABSTRACT

The firm's financial performance is a benchmark of the company in the future because it will affect the survival of the firm. The firm's financial performance can be seen from the profitability of companies through the measurement of ROA. This study aims to analyze the current ratio, debt to equity ratio, working capital turnover, asset tangibility, total assets turnover, and asset growth on the firm's financial performance.

The sample of research was derived from 30 companies listed in Indonesia Stock Exchange during the period of 2012-2016. The sampling technique used in this research is purposive sampling. Multiple linear regression analysis with a doubled significance level 5% is used as the method data analysis.

The results show that current ratio has significant positive impact on firm's financial performance, debt to equity ratio has significant negative impact on firm's financial performance, working capital turnover has significant positive impact on firm's financial performance, assets tangibility has insignificant positive impact on firm's financial performance, total assets turnover has insignificant positive impact on firm's financial performance, and assets growth has insignificant negative impact on to firm's financial performance.

Keywords : *firm financial performance, current ratio, DER, working capital turnover, assets tangibility, total assets turnover, assets growth*