

ABSTRACT

THE INFLUENCE OF CURRENT RATIO (CR), DEBT TO EQUITY RATIO (DER) TOTAL ASSET TURNOVER (TATO) OF RETURN ON ASSET (ROA) (CASE STUDY OF PT. Indocement Tunggul Prakarsa Tbk)

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The objective of this research to analyze Current Ratio, Debt to Equity Ratio and Total Asset TurnOver to Return On Asset of PT. Indocement Tunggul Prakarsa Tbk. The methodes of this research used descriptive and quantitaive methode. To analyze the data, the researcher used multiple linear regression and determination coefficients. partially showed that Current Ratio and Total Asset TurnOver each have a significant effect on Return On Asset, but Debt to Equity Ratio has not significant effect on Return On Asset. While simultaneously based on the result, Current Ratio, Debt to Equity Ratio and Total Asset TurnOver together provide a significant effect on Return On Asset.

Keywords: Current Ratio (CR), Debt to Equity Ratio (DER), Total Asset TurnOver (TATO) and Return On Asset (ROA).

ABSTRAK

PENGARUH *CURRENT RATIO (CR)*, *DEBT TO EQUITY RATIO (DER)* DAN *TOTAL ASSET TURNOVER (TATO)* TERHADAP *RETURN ON ASSET (ROA)* (Studi Kasus Pada PT. Indocement Tunggul Prakarsa Tbk)

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Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh *Current Ratio (CR)*, *Debt to Equity Ratio (DER)* dan *Total Asset TurnOver (TATO)* Terhadap *Return On Asset (ROA)* pada PT. Indocement Tunggul Prakarsa Tbk. Metode penelitian yang digunakan adalah metode deskriptif dan kuantitatif. Alat analisis yang digunakan adalah regresi linier berganda dan koefisien determinasi. Dapat disimpulkan secara parsial *Current Ratio (CR)* dan *Total Asset TurnOver (TATO)* berpengaruh secara signifikan terhadap *Return On Asset (ROA)* sedangkan *Debt to Equity Ratio* tidak berpengaruh secara signifikan terhadap *Return On Asset (ROA)*. Secara simultan *Current Ratio (CR)*, *Debt to Equity Ratio (DER)* dan *Total Asset TurnOver (TATO)* berpengaruh secara signifikan terhadap *Return On Asset (ROA)*.

Kata Kunci: *Current Ratio (CR)*, *Debt to Equity Ratio (DER)*, *Total Asset TurnOver (TATO)*, *Return On Asset (ROA)*.