

## **ABSTRACT**

### ***THE INFLUENCE OF WORKING CAPITAL TURNOVER (WCTO), DEBT TO EQUITY RATIO (DER) AND NET PROFIT MARGIN (NPM) ON RETURN ON EQUITY AT PT. INDOFARMA TBK***

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*The purpose of this study was to determine and analyze the effect of Working Capital Turnover (WCTO), Debt to Equity Ratio (DER) and Net Profit Margin (NPM) on Return on Equity (ROE) at PT. Indofarma Tbk. The method used is survey method and the analytical technique used Multiple Linear Regression Analysis. Based on the research results, it known that simultaneously Working Capital Turnover (WCTO), Debt to Equity Ratio (DER) and Net Profit Margin (NPM) has an effect on Return on Equity (ROE). While partially Working Capital Turnover (WCTO) has an effect on Return on Equity (ROE), Debt to Equity Ratio (DER) has no effect on Return on Equity (ROE), and Net Profit Margin (NPM) has an effect on Return on Equity (ROE).*

**Keywords:** *Working Capital Turnover, Debt to Equity Ratio, Net Profit Margin, Return on Equity.*

## **ABSTRAK**

### **PENGARUH *WORKING CAPITAL TURNOVER* (WCTO), *DEBT TO EQUITY RATIO* (DER) DAN *NET PROFIT MARGIN* (NPM) TERHADAP *RETURN ON EQUITY* (ROE) PADA PT. INDOFARMA TBK**

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Tujuan dari penelitian ini adalah untuk mengetahui dan menganalisis pengaruh *Working Capital Turnover* (WCTO), *Debt to Equity Ratio* (DER) dan *Net Profit Margin* (NPM) terhadap *Return on Equity* (ROE) pada PT. Indofarma Tbk. Metode yang digunakan adalah metode survey dan teknik analisis yang digunakan adalah Analisis Regresi Linier Berganda. Berdasarkan hasil penelitian diketahui bahwa secara simultan *Working Capital Turnover* (WCTO), *Debt to Equity Ratio* (DER) dan *Net Profit Margin* (NPM) berpengaruh terhadap *Return on Equity* (ROE). Sedangkan secara parsial *Working Capital Turnover* (WCTO) berpengaruh terhadap *Return on Equity* (ROE), *Debt to Equity Ratio* (DER) tidak berpengaruh terhadap *Return on Equity* (ROE), dan *Net Profit Margin* (NPM) berpengaruh terhadap *Return on Equity* (ROE).

**Kata Kunci:** *Working Capital Turnover, Debt to Equity Ratio, Net Profit Margin, Return on Equity.*