

ABSTRACT

THE EFFECT OF DEBT TO ASSET RATIO (DAR) AND TOTAL ASSET TURNOVER (TATO) TO RETURN ON ASSET (ROA) OF PT. HM SAMPOERNA TBK.

By:

ANDRE KEMAL RAMADHAN

173402171

Under the guidances of:

Dewi Permata Sari

Deasy Lestary Kusnandar

The main goal of this research was to find out the effect of Debt to Asset Ratio and Total Asset TurnOver through Return On Asset at PT. HM SAMPOERNA Tbk since 2011-2021. The methode use in this research is descriptive and quantitative methods, the data collecting technique that used in this research is documentary study and the data was used in this research is secondary data. The tools that used to analyze the data are Multiple Linear Regresiion and Coefficient of Determination. The result of hypothesis testing show that: simultaneously Debt to Asset Ratio and Total Asset TurnOver has significant effect on Return On Asset. Partially the test show that Debt to Asset Ratio has not a significant effect on Return On Asset, while the Total Asset TurnOver has a significant effect on Return On Asset.

Keywords: Debt to Asset (DAR), Total Asset TurnOver (TATO) and Return On Asset (ROA).

ABSTRAK

PENGARUH *DEBT TO ASSET RATIO* (DAR) DAN *TOTAL ASSET TURNOVER* (TATO) TERHADAP *RETURN ON ASSET* (ROA) PADA PT. HM SAMPOERNA TBK.

Oleh:

ANDRE KEMAL RAMADHAN

173402171

Dibawah bimbingan:

Dewi Permata Sari

Deasy Lestary Kusnandar

Tujuan utama dari penelitian ini adalah untuk mengetahui pengaruh *Debt to Asset Ratio* dan *Total Asset TurnOver* terhadap *Return On Asset* pada PT H.M SAMPOERNA Tbk periode 2011-2021. Metode yang digunakan adalah metode Deskriptif bersifat Kuantitatif. Teknik pengumpulan data yang digunakan adalah Studi Dokumentasi dan data yang diperoleh adalah data Sekunder. Alat analisis yang digunakan adalah Regresi Linear Berganda dan Koefisien Determinasi. Berdasarkan hasil peneltian diketahui bahwa secara simultan *Debt to Asset Ratio* dan *Total Asset TurnOver* berpengaruh signifikan terhadap *Return On Asset*. Secara parsial menunjukkan bahwa *Debt to Asset Ratio* tidak berpengaruh signifikan terhadap *Return On Asset*, sedangkan *Total Asset TurnOver* berpengaruh signifikan terhadap *Return On Asset*.

Kata Kunci: *Debt to Asset Ratio* (DAR), *Total Asset TurnOver* (TATO) dan *Return On Asset* (ROA).