

ABSTRACT

THE EFFECT OF CURRENT RATIO (CR), DEBT TO EQUITY RATIO (DER) AND TOTAL ASSET TURNOVER (TATO) ON RETURN ON ASSET (ROA) OF PT MUSTIKA RATU TBK

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The purpose of this research is to determine and analyze the effect of Current Ratio (CR), Debt to Equity Ratio (DER) and Total Asset Turnover (TATO) on Return On Asset (ROA) at PT Mustika Ratu Tbk. The method used is Descriptive Verification method and the analysis technique used is Multiple Linear Regression Analysis. Based on the results of this research it is known that simultaneously Current Ratio (CR), Debt to Equity Ratio (DER) and Total Asset Turnover (TATO) has an affect on Return On Assets (ROA). While partially Current Ratio (CR) has an effect on Return On Assets (ROA), Debt to Equity Ratio (DER) has no effect on Return On Assets (ROA) and Total Asset Turnover (TATO) has no effect on Return On Assets (ROA).

Keywords: *Current Ratio, Debt to Equity Ratio, Total Asset Turnover, Return On Asset.*

ABSTRAK

PENGARUH *CURRENT RATIO (CR)*, *DEBT TO EQUITY RATIO (DER)* DAN *TOTAL ASSET TURNOVER (TATO)* TERHADAP *RETURN ON ASSET (ROA)* PADA PT MUSTIKA RATU TBK

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Tujuan dari penelitian ini adalah 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 Mustika Ratu Tbk. Metode yang digunakan adalah metode Deskriptif Verifikatif dan teknik analisis yang digunakan adalah Analisis Regresi Linier Berganda. Berdasarkan hasil penelitian ini diketahui bahwa secara simultan *Current Ratio (CR)*, *Debt to Equity Ratio (DER)* dan *Total Asset Turnover (TATO)* berpengaruh terhadap *Return On Asset (ROA)*. Sedangkan secara parsial *Current Ratio (CR)* berpengaruh terhadap *Return On Asset (ROA)*, *Debt to Equity Ratio (DER)* tidak berpengaruh terhadap *Return On Asset (ROA)* dan *Total Asset Turnover (TATO)* tidak berpengaruh terhadap *Return On Asset (ROA)*.

Kata Kunci: *Current Ratio, Debt to Equity Ratio, Total Asset Turnover, Return On Asset.*