

ABSTRACK
THE EFFECT OF ASSET STRUCTURE AND RETURN ON ASSET (ROA)
ON DEBT TO EQUITY RATIO (DER)

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This study aims to empirically examine the effect of Asset Structure and Return on Assets (ROA) on Debt to Equity (DER) at PT Unilever Indonesia Tbk. The period used in this study was 15 (fifteen) years, starting from 2007-2021. The research method used in this study was using a verification research type, explanatory research level, quantitative research characteristics and survey research methods. The analysis used Multiple Linear Regression and the Coefficient of Determination. Based on the research results, it was known that simultaneously Asset Structure and Return on Assets (ROA) have a significant effect on Debt to Equity (DER). While partially, Asset Structure and Return on Assets (ROA) have a significant effect on Debt to Equity (DER).

Keywords: Asset Structure, Return on Assets (ROA) and Debt to Equity Ratio (DER)

ABSTRAK
PENGARUH STRUKTUR AKTIVA DAN *RETURN ON ASSET* (ROA)
TERHADAP *DEBT TO EQUITY RATIO* (DER)

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Penelitian ini bertujuan untuk menguji secara empiris pengaruh Struktur Aktiva dan *Return on Asset* (ROA) terhadap *Debt to Equity* (DER) pada PT Unilever Indonesia Tbk. Periode yang digunakan dalam penelitian ini sebanyak 15 (lima belas) tahun, yaitu mulai dari itu 2007-2021 Metode Penelitian yang digunakan pada penelitian ini yaitu menggunakan jenis penelitian Verifikatif, taraf penelitian Eksplanatori, sifat penelitian Kuantitatif dan metode penelitian Survey. Analisis yang digunakan Regresi Linear Berganda dan Koefisien Determinasi. Berdasarkan hasil penelitian diketahui bahwa secara simultan Struktur Aktiva dan *Return on Asset* (ROA) berpengaruh signifikan terhadap *Debt to Equity* (DER). Sedangkan secara parsial Struktur Aktiva dan *Return on Asset* (ROA) berpengaruh signifikan terhadap *Debt to Equity* (DER).

Kata Kunci: Struktur Aktiva, *Return on Asset* (ROA) dan *Debt to Equity Ratio* (DER)