

ABSTRACT

***THE EFFECT OF CURRENT RATIO, DEBT TO EQUITY RATIO (DER)
AND WORKING CAPITAL TURNOVER (WCTO) ON NET PROFIT
MARGIN (NPM) OF PT PRASIDHA ANEKA NIAGA TBK.***

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The purpose of this research was to determine and analyze the effect of Current Ratio, Debt to Equity Ratio (DER), Working Capital Turnover (WCTO) and Net Profit Margin (NPM) of PT Prasadha Aneka Niaga Tbk. period 2006-2021. The method in this research used quantitative verification method. The data collecting technique used quantitative data time series on the company's financial statement. Data analysis in this research used multiple linear regression and coefficient of determination. The result of the research shows that simultaneously Current Ratio, Debt to Equity Ratio (DER) and Working Capital Turnover (WCTO) have effect on Net Profit Margin (NPM). And partially showed that Debt to Equity Ratio have effect on Net Profit Margin, while Current Ratio and Working Capital Turnover no have effect on Net Profit Margin.

Keywords: Current Ratio, Debt to Equity Ratio (DER), Working Capital Turnover (WCTO) and Net Profit Margin (NPM).

ABSTRAK

PENGARUH *CURRENT RATIO*, *DEBT TO EQUITY RATIO* (DER) DAN *WORKING CAPITAL TURNOVER* (WCTO) TERHADAP *NET PROFIT MARGIN* (NPM) PADA PT PRASIDHA ANEKA NIAGA TBK.

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Penelitian ini bertujuan untuk mengetahui dan menganalisis besarnya pengaruh *Current Ratio*, *Debt to Equity Ratio* (DER) dan *Working Capital Turnover* (WCTO) terhadap *Net Profit Margin* (NPM) pada PT Prasadha Aneka Niaga Tbk periode 2006-2021. Metode penelitian yang digunakan adalah metode Verifikatif Kuantitatif. Teknik pengumpulan data yang digunakan data kuantitatif melalui data *time series* pada laporan keuangan perusahaan. Alat analisis menggunakan Regresi Linier Berganda dan Koefisien Determinasi. Hasil penelitian menunjukkan bahwa secara simultan *Current Ratio*, *Debt to Equity Ratio* dan *Working Capital Turnover* berpengaruh terhadap *Net Profit Margin*. Secara parsial *Debt to Equity Ratio* berpengaruh terhadap *Net Profit Margin*, sedangkan *Current Ratio* dan *Working Capital Turnover* tidak berpengaruh terhadap *Net Profit Margin*.

Kata Kunci: *Current Ratio*, *Debt to Equity Ratio* (DER), *Working Capital Turnover* (WCTO) dan *Net Profit Margin* (NPM).