

ABSTRACT

***EFFECT OF WORKING CAPITAL TURNOVER, CURRENT RATIO, DEBT
TO EQUITY RATIO ON RETURN ON ASSETS
AT PT. UNILEVER, TBK***

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All companies have the same goal of achieving optimal profit, maximizing the guaranteed profit of the assets invested, namely in terms of return on assets. Based on the identification of the problems above, it can be taken that the purpose of this research is to find out and analyze: 1) How is the Turnover of Working Capital at PT. Unilever, Tbk. Period 2013 - 2022?, 2) How is the Current Ratio at PT. Unilever, Tbk period 2013 – 2022? 3) How is the Debt To Equity Ratio at PT. Unilever, Tbk period 2013 - 2022?, 4) How is the Return On Assets at PT. Unilever, Tbk period 2013 - 2022?, 5) What is the effect of Working Capital Turnover, Current Ratio and Debt To Equity Ratio on Return On Assets in the company PT. Unilever, Tbk simultaneously and partially?. The research method used is to use verification methods. The research sample (N) taken is 10 years old using a time series. The data analysis tool used is multiple regression, the coefficient of determination and hypothesis testing. The results of the study show that working capital turnover has a significant effect on return on assets, current ratio has a significant effect on return on assets, Debt To Equity has no significant effect on return on assets and Working Capital Turnover, Current Ratio and Debt To Equity Ratio has a significant effect on Return On Assets in the company PT. Unilever, Tbk.

Keywords: Working capital turnover, Current Ratio, Debt To Equity Ratio, Return On Assets

ABSTRAK

PENGARUH PERPUTARAN MODAL KERJA, *CURRENT RATIO*, *DEBT TO EQUITY RATIO* TERHADAP *RETURN ON ASSETS* PADA PT. UNILEVER, TBK

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Semua perusahaan memiliki tujuan yang sama untuk mencapai keuntungan optimal, memaksimalkan laba yang dijamin dari asset yang di investasikan yaitu dari segi *return on assets*. Berdasarkan identifikasi masalah di atas, maka dapat diambil tujuan dari penelitian ini adalah untuk mengetahui dan menganalisis: 1) Bagaimana Perputaran Modal Kerja pada PT. Unilever, Tbk. Periode 2013 - 2022, 2) Bagaimana *Current Ratio* pada PT. Unilever, Tbk periode 2013 – 2022, 3) Bagaimana *Debt To Equity Ratio* pada PT. Unilever, Tbk periode 2013 - 2022, 4) Bagaimana *Return On Asset* pada PT. Unilever, Tbk periode 2013 - 2022, 5) Bagaimana pengaruh Perputaran Modal Kerja, *Current Ratio* Dan *Debt To Equity Ratio* terhadap *Return On Assets* pada perusahaan PT. Unilever, Tbk secara simultan dan parsial. Metode penelitian yang digunakan adalah menggunakan metode penelitian verifikatif. Sampel penelitian (N) yang diambil adalah 10 tahun menggunakan time series. Alat analisis data yang digunakan adalah regresi berganda, koefisien determinasi dan pengujian hipotesis. Hasil penelitian menunjukkan bahwa perputaran modal kerja berpengaruh terhadap *return on assets*, *current ratio* berpengaruh terhadap *return on assets*, *Debt To Equity* tidak berpengaruh terhadap *return on assets* dan Perputaran Modal Kerja, *Current Ratio* dan *Debt To Equity Ratio* berpengaruh terhadap *Return On Assets* pada perusahaan PT. Unilever, Tbk.

Kata kunci: Perputaran modal kerja, *Current Ratio*, *Debt To Equity Ratio*, *Return On Assets*