

ABSTRACT

THE EFFECT OF CURRENT RATIO (CR), DEBT TO ASSET RATIO (DAR), AND WORKING CAPITAL TURNOVER (WCTO) ON RETURN ON ASSET (ROA) AT PT CHAROEN POKPHAND INDONESIA, TBK.

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The purpose of this research is to identify and analyze the factors that influence Return On Assets at PT Charoen Pokphand Indonesia, Tbk. the 2012-2021 period consisting of the Current Ratio (CR), Debt to Asset Ratio (DAR), and Working Capital Turnover (WCTO). The research method used is descriptive historical analysis method. The analytical tool used is Multiple Linear Regression Analysis and the Coefficient of Determination. Based on the results of the study it is known that Simultaneously Current Ratio (CR), Debt to Asset Ratio (DAR), and Working Capital Turnover (WCTO) have an effect on Return On Assets (ROA) at PT Charoen Pokphand Indonesia, Tbk. Partially only the Current Ratio (CR), which has a significant effect on Return On Assets (ROA) at PT Charoen Pokphand Indonesia, Tbk., While the Debt to Asset Ratio (DAR) and Working Capital Turnover (WCTO) have no significant effect on Return On Assets (ROA) at PT Charoen Pokphand Indonesia, Tbk.

Keyword : Current Ratio (CR), Debt to Asset Ratio (DAR), Working Capital Turnover (WCTO), dan Return On Asset (ROA)

ABSTRAK

**PENGARUH *CURRENT RATIO* (CR), *DEBT TO ASSET RATIO* (DAR),
DAN *WORKING CAPITAL TURNOVER* (WCTO) TERHADAP *RETURN
ON ASSET* (ROA) PADA PT CHAROEN POKPHAND INDONESIA, TBK.**

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Tujuan dari penelitian ini adalah untuk mengetahui dan menganalisis faktor-faktor yang mempengaruhi *Return On Asset* pada PT Charoen Pokphand Indonesia, Tbk. periode 2012-2021 yang terdiri dari *Current Ratio* (CR), *Debt to Asset Ratio* (DAR), dan *Working Capital Turnover* (WCTO). Metode penelitian yang digunakan adalah metode deskriptif historis analisis. Alat analisis yang digunakan adalah Analisis Regresi Linear Berganda dan Koefisien Determinasi. Berdasarkan hasil penelitian diketahui bahwa Secara simultan *Current Ratio* (CR), *Debt to Asset Ratio* (DAR), dan *Working Capital Turnover* (WCTO) berpengaruh terhadap *Return On Asset* (ROA) Pada PT Charoen Pokphand Indonesia, Tbk. Secara parsial hanya *Current Ratio* (CR), yang berpengaruh signifikan terhadap *Return On Asset* (ROA) Pada PT Charoen Pokphand Indonesia, Tbk., sedangkan *Debt to Asset Ratio* (DAR) dan *Working Capital Turnover* (WCTO) tidak berpengaruh signifikan terhadap *Return On Asset* (ROA) Pada PT Charoen Pokphand Indonesia, Tbk.

Kata Kunci : *Current Ratio* (CR), *Debt to Asset Ratio* (DAR), *Working Capital Turnover* (WCTO), dan *Return On Asset* (ROA).

