

ABSTRACT

THE EFFECT OF CURRENT RATIO (CR), DEBT TO EQUITY RATIO (DER), AND INVENTORY TURNOVER (ITO) ON RETURN ON ASSETS ON PT JAPFA COMFEED INDONESIA TBK.

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The purpose of this research is to determine the effect of Current Ratio on Return on Assets, Debt to Equity Ratio on Return on Assets, and Inventory Turnover on Return on Assets at PT Japfa Comfeed Indonesia Tbk. The research method used is a verification method with a quantitative approach, while the sampling technique uses a purposive sampling method. The data collection technique used for secondary data is carried out through documentation studies. The analytical tool used uses multiple linear regression analysis. The research results show that: (1) Current Ratio has no effect on Return on Assets, (2) Debt to Equity Ratio has no effect on Return on Assets, and (3) Inventory Turnover has no effect on Return on Assets.

Keywords : *Current Ratio, Debt to Equity Ratio, Inventory Turnover, Return on Assets.*