

ABSTRACT

THE EFFECT OF CURRENT RATIO (CR) AND DEBT TO EQUITY RATIO (DER) ON RETURN ON ASSET (ROA) AT PT UNILEVER INDONESIA TBK. PERIOD 2013-2022

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The purpose of this research is to know and analyze the factors that influence Return On Assets at PT Unilever Indonesia Tbk. period 2013-2022 is through the Current Ratio and Debt to Equity Ratio. The research method used is descriptive and verification analysis method. The data collection techniques used were obtained from a literature review. The analysis tool uses multiple linear regression and coefficient of determination. The research results show that: (1) Current Ratio (CR) and Debt to Equity Ratio (DER) are appropriate models for predicting Return On Assets (ROA), (2) Current Ratio (CR) has no effect on Return On Assets (ROA) And; (3) Debt to Equity Ratio (DER) influences Return On Assets (ROA).

Keywords: Current Ratio, Debt to Equity Ratio, Return On Asset