

ABSTRACT

THE EFFECT OF CURRENT RATIO (CR), DEBT TO EQUITY RATIO (DER) AND TOTAL ASSETS TURNOVER (TATO) ON RETURN ON EQUITY (ROE) OF PT. CHAROEN POKPHAND INDONESIA TBK

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The purpose of this research was to determine and analyze the effect of Current Ratio (CR), Debt to Equity Ratio (DER) and Total Assets Turnover (TATO) on Return On Equity (ROE) at PT. Charoen Pokphand Indonesia Tbk. The research method use is verification and survey methods. The data used secondary data, with sample determination using purposive sampling techniques. Data collection techniques use desk research and library research. The analysis technique used Multiple Linear Regression Analysis. Based on the research results, it is known that simultaneously Current Ratio (CR), Debt to Equity Ratio (DER) and Total Assets Turnover (TATO) has an effect on Return On Equity (ROE). Partially, Current Ratio (CR) has a positive and significant effect on Return On Equity (ROE). Then, Debt to Equity Ratio (DER) has no effect on Return On Equity (ROE). And the last, Total Assets Turnover (TATO) has no effect on Return On Equity (ROE).

Keywords: Current Ratio (CR), Debt to Equity Ratio (DER), Total Assets Turnover (TATO), Return On Equity (ROE).

ABSTRAK

PENGARUH *CURRENT RATIO* (CR), *DEBT TO EQUITY RATIO* (DER), DAN *TOTAL ASSETS TURNOVER* (TATO) TERHADAP *RETURN ON EQUITY* (ROE) PADA PT. CHAROEN POKPHAND INDONESIA TBK

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Tujuan dari penelitian ini adalah untuk mengetahui dan menganalisis pengaruh *Current Ratio* (CR), *Debt to Equity Ratio* (DER) dan *Total Assets Turnover* (TATO) terhadap *Return On Equity* (ROE) pada PT. Charoen Pokphand Indonesia Tbk. Metode penelitian yang digunakan adalah metode survei dan verifikatif. Data yang digunakan merupakan data sekunder, dengan penentuan sampel menggunakan teknik *sampling purposive*. Teknik pengumpulan data menggunakan *desk research* dan *library research*. Teknik analisis yang digunakan adalah Analisis Regresi Linier Berganda. Berdasarkan hasil penelitian, diketahui bahwa secara simultan *Current Ratio* (CR), *Debt to Equity Ratio* (DER) dan *Total Assets Turnover* (TATO) berpengaruh terhadap *Return On Equity* (ROE). Sedangkan secara parsial *Current Ratio* (CR) berpengaruh positif dan signifikan terhadap *Return On Equity* (ROE), *Debt to Equity Ratio* (DER) tidak berpengaruh terhadap *Return On Equity* (ROE) dan *Total Assets Turnover* (TATO) tidak berpengaruh terhadap *Return On Equity* (ROE).

Kata Kunci: *Current Ratio* (CR), *Debt to Equity Ratio* (DER), *Total Assets Turnover* (TATO), *Return On Equity* (ROE).