

ABSTRACT

***INFLUENCE CURRENT RATIO (CR), NET PROFIT MARGIN (NPM), AND
TOTAL ASSET TURNOVER (THIS) TO RETURN ON ASSET (ROA) AT PT
JAPFA COMFEED INDONESIA TBK***

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The aim of this research is to find out and analyze the influence between Current Ratio, Net Profit Margin and Total Asset Turnover to Return on Asset at PT Japfa Comfeed Indonesia Tbk. The research method used is verification and quantitative. The data analysis tools used are multiple linear regression and the coefficient of determination. Based on the research results, it is known that simultaneously between Current Ratio, Net Profit Margin and Total Asset Turnover significant effect on Return on Asset. Meanwhile, partially between Net Profit Margin and Total Asset Turnover influence on Return on Asset whereas Current Ratio has no effect on Return on Asset.

**Keywords : Current Ratio, Net Profit Margin, Total Asset Turnover
Return on Asset.**

ABSTRAK

PENGARUH *CURRENT RASIO (CR)*, *NET PROFIT MARGIN (NPM)*, DAN *TOTAL ASSET TURNOVER (TATO)* TERHADAP *RETURN ON ASSET (ROA)* PADA PT JAPFA COMFEED INDONESIA TBK

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Tujuan dari penelitian ini adalah untuk mengetahui dan menganalisis tentang pengaruh antara *Current Ratio*, *Net Profit Margin* dan *Total Asset Turnover* terhadap *Return on Asset* pada PT Japfa Comfeed Indonesia Tbk. Metode penelitian yang digunakan adalah verifikatif dan kuantitatif. Alat analisis data yang digunakan adalah regresi linier berganda dan koefisien determinasi. Berdasarkan hasil penelitian diketahui bahwa secara simultan antara *Current Ratio*, *Net Profit Margin* dan *Total Asset Turnover* berpengaruh signifikan terhadap *Return on Asset*. Sedangkan secara parsial antara *Net Profit Margin* dan *Total Asset Turnover* berpengaruh terhadap *Return on Asset* sedangkan *Current Ratio* tidak berpengaruh terhadap *Return on Asset*.

Kata Kunci : *Current Ratio*, *Net Profit Margin*, *Total Asset Turnover*
Return on Asset.