

ABSTRACT

***THE INFLUENCE OF DEBT TO EQUITY RATIO, WORKING ON CAPITAL
TURNOVER, CURRENT RATIO TO RETURN ON INVESTMENT OF PT.
KIMIA FARMA TBK***

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The purpose of this research to analyze Debt to Equity Ratio (DER), Working On Capital Turnover (WCTO) and Current Ratio (CR) ro Return On Investment (ROI) of PT. Kimia Farma Tbk. The method of this research used descriptive and quantitative method. This study uses time series data with multiple linear regression analysis tools.

Simultaneously based on result, Debt to Equity Ratio (DER), Working On Capital Turnover (WCTO) and Current Ratio (CR) has effect to Return On Investment (ROI). And partially showed that Working On Capital Turnover (WCTO) has not effect to Return On Investment (ROI), but Debt to Equity Ratio (DER) and Current Ratio (CR) has effect to Return On Investment (ROI).

Keyword: Debt to Equity Ratio (DER), Working On Capital Turnover (WCTO), Current Ratio (CR) and Return On Investment (ROI)

ABSTRAK

PENGARUH DEBT TO EQUITY RATIO (DER), WORKING ON CAPITAL TURNOVER (WCTO) DAN CURRENT RATIO (CR) TERHADAP RETURN ON INVESTMENT (ROI) PADA PT KIMIA FARMA TBK

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Tujuan Penelitian ini adalah untuk mengetahui dan menganalisis pengaruh *Debt to Equity Ratio* (DER), *Working On Capital Turnover* (WCTO) dan *Current Ratio* (CR) terhadap *Return On Investment* (ROI) pada PT Kimia Farma Tbk. Penelitian ini menggunakan data *Time Series* dengan alat analisis regresi linier berganda.

Hasil penelitian menunjukkan bahwa secara simultan *Debt to Equity Ratio* (DER), *Working On Capital Turnover* (WCTO) dan *Current Ratio* (CR) berpengaruh terhadap *Return On Investment* (ROI). Sedangkan secara parsial *Working On Capital Turnover* (WCTO) tidak berpengaruh terhadap *Return On Investment* (ROI). Sedangkan secara parsial *Debt to Equity Ratio* (DER) dan *Current Ratio* (CR) berpengaruh terhadap *Return On Investment* (ROI).

Kata Kunci: *Debt to Equity Ratio* (DER) *Working On Capital Turnover* (WCTO), *Current Ratio* (CR) dan *Return On Investment* (ROI).