

**ABSTRACT**

**ANALYSIS DEBT TO EQUITY RATIO, NET PROFIT MARGIN AND  
TOTAL ASSET TURNOVER TO RETURN ON ASSET  
At PT. Semen Indonesia (Persero) Tbk.**

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*The purpose of this research to analyze Debt to Equity Ratio, Net Profit Margin and Total Asset Turnover on Return On Asset at PT. Semen Indonesia (Persero) Tbk. The Method of this reserach used descriptive quantitative method. To analyze the data, the researcher used Multiple Linear Regresion and Determination Coefficient.*

*Simultaneously based on the result, Debt to Equity Ratio, Net Profit Margin and Total Asset Turnover are significant effect to Return On Asset. And partially showed that Debt to Equity Ratio are not significant effect to Return On Asset and Net Profit Margin and Total Asset Turnover are significant effect to Return On Asset.*

*Keyword: Debt to Equity Ratio, Net Profit Margin, Total Asset Turnover and Return On Asset .*

## **ABSTRAK**

### **PENGARUH *DEBT TO EQUITY RATIO*, *NET PROFIT MARGIN* DAN *TOTAL ASSET TURNOVER* TERHADAP *RETURN ON ASSET* Pada PT. Semen Indonesia (Persero) Tbk.**

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Tujuan penelitian ini adalah untuk mengetahui dan menganalisis pengaruh *Debt to Equity Ratio*, *Net Profit Margin* dan *Total Asset Turnover* terhadap *Return On Asset* pada PT. Semen Indonesia (Persero) Tbk. Metode penelitian yang digunakan adalah metode Deskriptif dan Kuantitatif. Alat analisis yang digunakan adalah Regresi Linier Berganda dan Koefisien Determinasi.

Berdasarkan hasil penelitian diketahui bahwa secara simultan *Debt to Equity Ratio*, *Net Profit Margin* dan *Total Asset Turnover* berpengaruh signifikan terhadap *Return On Asset*. Sedangkan secara parsial *Debt to Equity Ratio* berpengaruh tidak signifikan terhadap *Return On Asset* dan *Net Profit Margin* dan *Total Asset Turnover* berpengaruh signifikan terhadap *Return On Asset*.

Kata Kunci: *Debt to Equity Ratio*, *Net Profit Margin*, *Total Asset Turnover* dan *Return On Asset*.