

ABSTRACT

***THE INFLUENCE OF CURRENT RATIO, DEBT TO EQUITY RATIO ON
RETURN ON ASET
(Case On PT Ace Hardware Indonesia Tbk)***

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The purpose of this research was to find and analyzing the factors that influence Return On Assets in PT Ace Hardware Indonesia Tbk, this is through Current Ratio and Debt to Equity Ratio. The research methods used are descriptive methods and verificative methods. The analysis tool used is Multiple Linear Regression analysis.

Based on the research done be seen that in partial Current Ratio have a negative and insignificant effect on Return On Assets while Debt to Equity Ratio have a negative and significant effect on Return On Assets. For simultaneous testing, it can be concluded that the variables Current Ratio, and Debt to Equity Ratio were predictors of Return On Assets at PT Ace Hardware Indonesia Tbk.

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

ABSTRAK

PENGARUH *CURRENT RATIO*, DAN *DEBT TO EQUITY RATIO* TERHADAP *RETURN ON ASSET*

(Kasus Pada PT Ace Hardware Indonesia Tbk)

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Tujuan penelitian ini adalah untuk mengetahui dan menganalisis faktor-faktor yang memengaruhi *Return On Asset* pada PT Ace Hardware Indonesia Tbk yaitu melalui *Current Ratio* dan *Debt to Equity Ratio*. Metode penelitian yang digunakan adalah metode dekriftif dan metode verifikatif. Alat analisis yang digunakan adalah analisis Regresi Linear Berganda.

Berdasarkan hasil penelitian diketahui bahwa secara parsial *Current Ratio* berpengaruh negatif dan tidak signifikan terhadap *Return On Asset* sedangkan *Debt to Equity Ratio* berpengaruh negatif signifikan. Untuk pengujian secara simultan dapat disimpulkan bahwa variabel *Current Ratio*, dan *Debt to Equity Ratio* merupakan faktor prediktor dari *Return On Asset* pada PT Ace Hardware Indonesia Tbk.

Kata kunci: *Current Ratio, Debt to Equity Ratio, Return On Asset*