ABSTRACT

THE EFFECT OF NET PROFIT MARGIN (NPM),
TOTAL ASSETS TURNOVER (TATO), AND CURRENT RATIO (CR) TO
RETURN ON ASSETS (ROA)
(CASE ON PT ACE HARDWARE INDONESIA Tbk)

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The purpose of this study are to determine and analyze whether or not there are an influence between Net Profit Margin (NPM), Total Assets Turnover (TATO) and Current Ratio (CR) on Return On Assets (ROA) at PT ACE Hardware Indonesia Tbk. The research method used are verification and quantitative. The data analyze tool used is multiple linear regression and coefficient of determination.

Based on the result of the study, it is known that simultaneously between Net Profit Margin (NPM), Total Assets Turnover (TATO) and Current Ratio (CR) have a significant on Return On Assets (ROA). While partially between Net Profit Margin (NPM) and Total Assets Turnover (TATO) affect Return On Assets and Current Ratio (CR) has no effect on Return On Assets (ROA).

Keyword: Net Profit Margin (NPM), Total Assets Turnover (TATO), Current Ratio (CR) and Return On Assets (ROA).

ABSTRAK

PENGARUH *NET PROFIT MARGIN (NPM),*
TOTAL ASSETS TURNOVER (TATO),* DAN *CURRENT RATIO (CR)
TERHADAP *RETURN ON ASSETS (ROA)*
(KASUS PADA PT ACE HARDWARE INDONESIA TBK.)

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Tujuan penelitian ini adalah untuk mengetahui dan menganalisis ada atau tidaknya pengaruh antara *Net Profit Margin (NPM), Total Assets Turnover (TATO)* dan *Current Ratio (CR)* terhadap *Return On Assets (ROA)* pada PT ACE Hardware Indonesia Tbk. Metode penelitian yang digunakan adalah verifikatif dan kuantitatif. Alat analisis data yang digunakan adalah regresi linear berganda dan koefisien determinasi.

Berdasarkan hasil penelitian diketahui bahwa secara simultan *Net Profit Margin (NPM), Total Assets Turnover (TATO)* dan *Current Ratio (CR)* berpengaruh signifikan terhadap *Return On Assets (ROA)*. Sedangkan secara parsial *Net Profit Margin (NPM), Total Assets Turnover (TATO)* berpengaruh terhadap *Return On Assets* dan *Current Ratio (CR)* tidak berpengaruh terhadap *Return On Assets (ROA)*.

Kata Kunci: *Net Profit Margin (NPM), Total Assets Turnover (TATO), Current Ratio (CR)* **dan** *Return On Assets (ROA)*.