

ABSTRACT

THE EFFECT OF CASH RATIO, TOTAL ASSETS TURNOVER AND FIRM SIZE ON RETURN ON EQUITY AT PT BUKIT ASAM (PERSERO) TBK

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The purpose of this research to determine and analyze Cash Ratio, Total Assets Turnover and Firm Size on Return on Equity at PT Bukit Asam (Persero) Tbk. The research method used in this research is quantitative with verification type of research, while the sample withdrawal technique uses purposive sampling. The data collection technique used is through documentation studies with time series data types and secondary data sources. The analytical tool used is multiple linear regression and the coefficient of determination. Based on the results of the research, it is known that simultaneously Cash Ratio, Total Assets Turnover and Firm Size have a significant effect on Return on Equity. Partially Cash Ratio does not have a significant effect on Return on Equity, while Total Assets Turnover and Firm Size have a significant effect on Return on Equity.

Keyword: Cash Ratio, Total Assets Turnover, Firm Size and Return on Equity

ABSTRAK

PENGARUH *CASH RATIO*, *TOTAL ASSETS TURNOVER* DAN *FIRM SIZE* TERHADAP *RETURN ON EQUITY* PADA PT BUKIT ASAM (PERSERO) TBK

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Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh *Cash Ratio*, *Total Assets Turnover* dan *Firm Size* terhadap *Return on Equity* pada PT Bukit Asam (Persero) Tbk. Metode penelitian yang digunakan dalam penelitian ini adalah kuantitatif dengan jenis penelitian verifikatif, sedangkan teknik penarikan sampel menggunakan *sampling purposive*. Teknik pengumpulan data yang digunakan adalah melalui studi dokumentasi dengan jenis data *time series* dan sumber data sekunder. Alat analisis yang digunakan adalah regresi linier berganda dan koefisien determinasi. Berdasarkan hasil penelitian diketahui bahwa secara simultan *Cash Ratio*, *Total Assets Turnover* dan *Firm Size* berpengaruh signifikan terhadap *Return on Equity*. Secara parsial *Cash Ratio* tidak berpengaruh signifikan terhadap *Return on Equity*, sedangkan *Total Assets Turnover* dan *Firm Size* berpengaruh signifikan terhadap *Return on Equity*.

Kata Kunci: *Cash Ratio*, *Total Assets Turnover*, *Firm Size* dan *Return on Equity*