

## **ABSTRACT**

### ***THE INFLUENCE OF WORKING CAPITAL TURNOVER (WCTO), CURRENT RATIO (CR), NET PROFIT MARGIN (NPM) AND FIRM SIZE ON RETURN ON ASSET (ROA) AT PT INDO ACIDATAMA TBK***

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*The purpose of this study was to determine and analyze the effect of Working Capital Turnover (WCTO), Current Ratio (CR), Net Profit Margin (NPM) and Firm Size on Return on Asset (ROA) at PT Indo Acidatama Tbk either simultaneously or partially. The research method used was Descriptive and Associative method. Types of data was secondary data in the form of financial report. The analyze tool used was multiple linier regression, the coefficient of determination and significance test. Simultaneously based on the research results, Working Capital Turnover (WCTO), Current Ratio (CR), Net Profit Margin (NPM) and Firm Size has an significant effect on Return on Asset (ROA). While partially showed that Working Capital Turnover (WCTO) and Net Profit Margin (NPM) has an significant effect on Return on Asset (ROA), but Current Ratio (CR) and Firm Size has not significant effect on Return on Asset (ROA) at PT Indo Acidatama Tbk.*

***Keyword: Working Capital Turnover (WCTO), Current Ratio (CR), Net Profit Margin (NPM), Firm Size and Return on Asset (ROA).***

## ABSTRAK

### **PENGARUH *WORKING CAPITAL TURNOVER* (WCTO), *CURRENT RATIO* (CR), *NET PROFIT MARGIN* (NPM) DAN *FIRM SIZE* TERHADAP *RETURN ON ASSET* (ROA) PADA PT INDO ACIDATAMA TBK**

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Tujuan dari penelitian ini adalah untuk mengetahui dan menganalisis pengaruh *Working Capital Turnover* (WCTO), *Current Ratio* (CR), *Net Profit Margin* (NPM) dan *Firm Size* terhadap *Return on Asset* (ROA) pada PT Indo Acidatama Tbk baik secara simultan maupun parsial. Metode penelitian yang digunakan dalam penelitian ini adalah metode deskriptif dan asosiatif. Jenis data yang diperoleh melalui data sekunder berupa data laporan keuangan. Alat analisis menggunakan persamaan regresi linier berganda, koefisien determinasi dan uji signifikansi. Berdasarkan hasil analisis menunjukkan bahwa secara simultan *Working Capital Turnover* (WCTO), *Current Ratio* (CR), *Net Profit Margin* (NPM) dan *Firm Size* berpengaruh signifikan terhadap *Return on Asset* (ROA). Sedangkan secara parsial menunjukkan *Working Capital Turnover* (WCTO) dan *Net Profit Margin* (NPM) berpengaruh signifikan terhadap *Return on Asset* (ROA). Sedangkan *Current Ratio* (CR) dan *Firm Size* tidak berpengaruh signifikan terhadap *Return on Asset* (ROA) pada PT Indo Acidatama Tbk.

**Kata Kunci:** *Working Capital Turnover* (WCTO), *Current Ratio* (CR), *Net Profit Margin* (NPM), *Firm Size* dan *Return on Asset* (ROA).