

ABSTRAK

PENGARUH *CURRENT RATIO* (CR) DAN *DEBT TO EQUITY RATIO* (DER) TERHADAP *RETURN ON ASSETS* (ROA) PADA PT SEMEN INDONESIA (PERSERO) Tbk.

Oleh :

Rahayu Sugiarti

NIM. 183402014

Pembimbing I : Hj. Elis Listiana Mulyani

Pembimbing II : Deasy Lestary Kusnandar

Tujuan dari penelitian ini untuk mengetahui pengaruh *Current Ratio* terhadap *Return on Assets* dan *Debt to Equity Ratio* terhadap *Return on Assets* pada PT Semen Indonesia (Persero) Tbk. Metode penelitian yang digunakan adalah metode verifikatif dengan pendekatan kuantitatif, sedangkan teknik penarikan sampel menggunakan metode *purposive sampling*. Teknik pengumpulan data yang digunakan untuk data sekunder dilakukan melalui studi dokumentasi. Alat analisis yang digunakan menggunakan analisis regresi linear berganda. Hasil penelitian menunjukkan bahwa : (1) *Current Ratio* berpengaruh terhadap *Return on Assets*, (2) *Debt to Equity Ratio* berpengaruh terhadap *Return on Assets*.

Kata kunci : *Current Ratio*, *Debt to Equity Ratio*, *Return on Assets*.

ABSTRACT

THE EFFECT OF CURRENT RATIO (CR) AND DEBT TO EQUITY RATIO (DER) ON RETURN ON ASSETS ON PT SEMEN INDONESIA (PERSERO) Tbk.

By :
Rahayu Sugiarti
NIM. 183402014

Guide I : Hj. Elis Listiana Mulyani
Guide II : Deasy Lestary Kusnandar.

The purpose of this research is to determine the effect of Current Ratio on Return on Assets and Debt to Equity Ratio on Return on Assets at PT Semen Indonesia (Persero) Tbk. The research method used is a verification method with a quantitative approach, while the sampling technique uses a purposive sampling method. The data collection technique used for secondary data is carried out through documentation studies. The analytical tool used uses multiple linear regression analysis. The research results show that: (1) Current Ratio has effect on Return on Assets and (2) Debt to Equity Ratio has effect on Return on Asset.

Keywords : Current Ratio, Debt to Equity Ratio, Return on Assets.