

ABSTRACT

THE EFFECT OF NET PROFIT MARGIN (NPM), TOTAL ASSETS TURNOVER (TATO) AND CURRENT RATIO (CR) ON RETURN ON ASSETS (ROA) AT PT MATAHARI DEPARTMENT STORE TBK

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The financial performance of PT Matahari Department Store Tbk (LPPF) shows significant fluctuations and weakening, marked by a decrease in net profit and store closures due to tight retail industry competition and a shift in consumer shopping patterns to online platforms. Assessing profitability performance through Return On Assets (ROA) is important to evaluate the company's efficiency in utilizing assets. The purpose of this study was to determine and analyze the effect of Net Profit Margin (NPM), Total Assets TurnOver (TATO) and Current Ratio (CR) on Return On Assets (ROA) at PT Matahari Department Store Tbk. In this study, the method used is a verification method with a quantitative approach. The data analysis tool used is multiple regression analysis, which is preceded by the Classical Assumption Test (Normality, Multicollinearity, Heteroscedasticity, and Autocorrelation). The results of the study show that Net Profit Margin (NPM), Total Assets TurnOver (TATO), Current Ratio (CR) and Return On Assets (ROA) of PT Matahari Department Store Tbk for the period 2015-2024 experienced fluctuations and tended to decline. Net Profit Margin (NPM) affects Return on Assets (ROA), Total Asset Turnover (TATO) affects Return on Assets (ROA), and Current Ratio (CR) does not affect Return on Assets (ROA).

Keywords: Net Profit Margin (NPM), Total Asset Turnover (TATO), Current Ratio (CR), Return on Assets (ROA)

ABSTRAK

PENGARUH *NET PROFIT MARGIN* (NPM), *TOTAL ASSETS TURNOVER* (TATO) DAN *CURRENT RATIO* (CR) TERHADAP *RETURN ON ASSETS* (ROA) PADA PT MATAHARI DEPARTMENT STORE TBK

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Kinerja keuangan PT Matahari Department Store Tbk (LPPF) menunjukkan fluktuasi dan pelemahan yang signifikan, ditandai dengan penurunan laba bersih dan penutupan gerai akibat persaingan industri ritel yang ketat dan pergeseran pola belanja konsumen ke platform daring. Penilaian kinerja profitabilitas melalui *Return On Assets* (ROA) menjadi penting untuk mengevaluasi efisiensi perusahaan dalam memanfaatkan aset. Tujuan penelitian yang dilakukan untuk mengetahui dan menganalisis pengaruh *Net Profit Margin* (NPM), *Total Assets TurnOver* (TATO) dan *Current Ratio* (CR) terhadap *Return On Assets* (ROA) Pada PT Matahari Department Store Tbk. Dalam penelitian ini, metode yang digunakan adalah metode verivikatif dengan pendekatan kuantitatif. Alat analisis data yang digunakan adalah analisis regresi berganda, yang didahului dengan Uji Asumsi Klasik (Normalitas, Multikolinearitas, Heteroskedastisitas, dan Autokorelasi). Hasil penelitian menunjukkan bahwa *Net Profit Margin* (NPM), *Total Assets TurnOver* (TATO), *Current Ratio* (CR) dan *Return On Assets* (ROA) PT Matahari Department Store Tbk periode 2015-2024 mengalami fluktuasi dan cenderung turun. *Net Profit Margin* (NPM) berpengaruh terhadap *Return On Assets* (ROA), *Total Assets TurnOver* (TATO) berpengaruh terhadap *Return On Assets* (ROA) dan *Current Ratio* (CR) tidak berpengaruh terhadap *Return On Assets* (ROA)

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