ABSTRACT

**THE EFFECT OF CURRENT RATIO, DEBT TO EQUITY RATIO,
AND TOTAL ASSETS TURNOVER ON RETURN ON ASSETS**
(Case Study at PT United Tractors Tbk)

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The purpose of this study is to determine and analyze the effect of Current Ratio (CR), Debt to Equity Ratio (DER), and Total Assets Turnover (TATO) on Return on Assets (ROA) at PT United Tractors Tbk. The research method applied is quantitative and descriptive-verificative. The data used is secondary data, while the sample was determined using purposive sampling. The data collection technique used is the documentation study method. The data analysis technique applied is Multiple Linear Regression Analysis. Based on the results of the study, it is known that simultaneously, Current Ratio (CR), Debt to Equity Ratio (DER), and Total Assets Turnover (TATO) affect Return on Assets (ROA). Meanwhile, partially, the Current Ratio (CR) has a negative and significant effect on Return on Assets (ROA), the Debt to Equity Ratio (DER) has a negative and significant effect on Return on Assets (ROA), and Total Assets Turnover (TATO) has a positive and significant effect on Return on Assets (ROA).

Keywords: *Current Ratio* (CR); *Debt to Equity Ratio* (DER); *Total Assets Turnover* (TATO); *Return on Assets* (ROA).

ABSTRAK

PENGARUH *CURRENT RATIO*, *DEBT TO EQUITY RATIO* DAN *TOTAL ASSETS TURNOVER* TERHADAP *RETURN ON ASSETS*
(Kasus pada PT United Tractors Tbk)

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Tujuan dari penelitian ini adalah untuk mengetahui dan menganalisis pengaruh *Current Ratio* (CR), *Debt to Equity Ratio* (DER) dan *Total Assets Turnover* (TATO) terhadap *Return on Assets* (ROA) pada PT United Tractors Tbk. Metode penelitian yang diterapkan adalah metode kuantitatif dan jenis penelitian deskriptif verifikatif. Data yang digunakan adalah data sekunder, sedangkan penentuan sampel menggunakan metode *sampling purposive.* Teknik pengumpulan data menggunakan metode studi dokumentasi. Teknik analisis data yang diterapkan adalah Analisis Regresi Linier Berganda. Berdasarkan hasil penelitian, diketahui bahwa secara simultan *Current Ratio* (CR), *Debt to Equity Ratio* (DER) dan *Total Assets Turnover* (TATO) berpengaruh terhadap *Return on Assets* (ROA). Sedangkan secara parsial *Current Ratio* (CR) berpengaruh negatif dan signifikan terhadap *Return on Assets* (ROA), *Debt to Equity Ratio* (DER) berpengaruh negatif dan signifikan terhadap *Return on Assets* (ROA) dan *Total Assets Turnover* (TATO) berpengaruh positif dan signifikan terhadap *Return on Assets* (ROA).

Kata Kunci: *Current Ratio* (CR); *Debt to Equity Ratio* (DER); *Total Assets Turnover* (TATO); *Return on Assets* (ROA).