ABSTRACT

The Effect of Cash Ratio, Total Asset Turnover, and Debt to Asset Ratio on Return on Assets at PT Fast Food Indonesia Tbk for the 2014–2024 Period

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This study aims to determine and analyze the effect of Cash Ratio, Total Asset Turnover, and Debt to Asset Ratio on Return on Assets at PT Fast Food Indonesia Tbk for the period 2014–2024. This study uses a verification method with a quantitative approach. The type of data used is secondary data in the form of company financial reports with multiple linear regression analysis techniques. The results of the study indicate that the F Test of the Cash Ratio, Total Asset Turnover, and Debt to Asset Ratio variables have an effect on Return on Assets. Partially, Cash Ratio has a negative and insignificant effect on Return on Assets, Total Asset Turnover has a positive and insignificant effect on Return on Assets, while Debt to Asset Ratio has a negative and significant effect on Return on Assets. Thus, the research hypothesis can be accepted partially and by the F Test.

***Keywords: Cash Ratio* (CR)*, Total Asset Turnover* (TATO), *Debt to Asset Ratio* (DAR), *Return on Assets* (ROA).**

ABSTRAK

PENGARUH CASH RATIO (CR), TOTAL ASSET TURNOVER (TATO) DAN DEBT TO ASSET RATIO (DAR) TERHADAP RETURN ON ASSET PT FAST FOOD INDONESIA TBK PERIODE 2014-2024

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Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh *Cash Ratio*, *Total Asset Turnover*, dan *Debt to Asset Ratio* terhadap *Return On Asset* pada PT Fast Food Indonesia Tbk periode 2014–2024. Penelitian ini menggunakan metode verifikatif dengan pendekatan kuantitatif. Jenis data yang digunakan adalah data sekunder berupa laporan keuangan perusahaan dengan teknik analisis regresi linear berganda. Hasil penelitian menunjukkan bahwa secara Uji F variabel *Cash Ratio*, *Total Asset Turnover*, dan *Debt to Asset Ratio* berpengaruh terhadap *Return On Asset*. Secara parsial, *Cash Ratio* berpengaruh negatif dan tidak signifikan terhadap *Return On Asset*, *Total Asset Turnover* berpengaruh positif dan tidak signifikan terhadap *Return On Asset*, sedangkan Debt to Asset Ratio berpengaruh negatif dan signifikan terhadap Return On Asset. Dengan demikian, hipotesis penelitian dapat diterima secara parsial maupun secara Uji F.

Kata kunci: ***Cash Ratio*** **(CR)*, Total Asset Turnover*** **(TATO),** ***Debt to Asset Ratio*** **(DAR),** ***Return on Assets*** **(ROA).**