ABSTRAK

PENGARUH *CURRENT RATIO*, *DEBT TO ASSET RATIO* DAN *INVENTORY TURNOVER* TERHADAP *RETURN ON ASSETS* PADA PT INDOFARMA (PERSERO) TBK.

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Tujuan dari penelitian ini untuk mengetahui dan menganalisis pengaruh *Current Ratio, Debt to Asset Ratio* dan *Inventory Turnover terhadap Return On Assets* pada PT Indofarma (Persero) Tbk. Metode penelitian yang digunakan adalah metode verifikatif dengan pendekatan kuantitatif. Teknik pengumpulan data yang digunakan yaitu studi dokumentasi. Teknik analisis yang digunakan menggunakan analisis regresi linear berganda. Berdasarkan Hasil penelitian menunjukkan bahwa *Current Ratio* tidak berpengaruh terhadap *Return On Assets*, *Debt to Asset Ratio* berpengaruh negatif terhadap *Return On Assets* dan *Inventory Turnover* berpengaruh positif terhadap *Return On Assets.* Hasil ini menunjukkan profitabilitas lebih dipengaruhi oleh rasio solvabilitas dan rasio aktivitas dibandingkan dengan rasio likuiditas. Perusahaan disarankan mengurangi penggunaan utang dan mengoptimalkan pengelolaan persediaan agar beban keuangan berkurang, arus kas lancar dan kinerja keuangan meningkat.

Kata Kunci: ***Current Ratio, Debt to Asset Ratio, Inventory Turnover, Return On Assets.***

ABSTRACT

***THE EFFECT OF CURRENT RATIO, DEBT TO ASSET RATIO AND INVENTORY TURNOVER ON RETURN ON ASSETS AT* PT INDOFARMA (PERSERO) TBK.**

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The purpose of this research is to determine and analyze the effect of Current Ratio, Debt to Asset Ratio and Inventory Turnover on Return On Assets at PT Indofarma (Persero) Tbk. The research method used is a verification method with a quantitative approach. The data collection technique used is a documentation study. The analysis technique used is multiple linear regression analysis. Based on the results of the research, it shows that Current Ratio has no effect on Return On Assets, Debt to Asset Ratio has a negative effect on Return On Assets and Inventory Turnover has a positive effect on Return On Assets.This result show that profitability is more influenced by solvabilitas ratio and activity ratio compared to liquidity ratio. Companies are advised reduce debt and optimize inventory management to lowe financial burdens, maintain cash flow and improve financial performance.

Keywords: Current Ratio, Debt to Asset Ratio, Inventory Turnover, Return On Assets.