

**PENGARUH *CURRENT RATIO (CR)*, *DEBT TO ASSETS RATIO (DAR)*,
DAN TOTAL ASSETS TURN OVER (TATO), TERHADAP *RETURN ON
ASSETS (ROA)* PADA PT KIMIA FARMA TBK PERIODE 2018-2022**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui bagaimana perkembangan dan pengaruh *Current Ratio*, *Debt To Assets Ratio*, *Total Asset Turn Over* *Return On Assets* pada PT Kimia Farma Tbk periode 2018-2022. Metode yang digunakan adalah metode deskriptif dan verifiatif dengan pendekatan kuantitatif. Data yang digunakan merupakan data sekunder yang bersumber dari laporan keuangan triwulan pada periode 2018-2022. Metode yang digunakan adalah *purposive sampling*. Rancangan pengujian hipotesis menggunakan normalitas, multikolinearitas, autokorelasi, heteroskedastisitas, regresi linier berganda, koefisien korelasi, koefisien determinasi, uji T, dan F. Hasil penelitian menunjukkan bahwa *Current Ratio* berpengaruh positif signifikan terhadap *Return On Assets*, *Debt To Assets Ratio* berpengaruh positif namun tidak signifikan terhadap *Return On Assets*, dan *Total Assets Turn Over* berpengaruh positif signifikan terhadap *Return On Assets*. Secara simultan *Current Ratio*, *Debt To Assets Ratio*, *Total Assets Turn Over* berpengaruh signifikan terhadap *Return On Assets* dengan koefisien korelasi sebesar 0,811 terdapat hubungan yang kuat. *Current Ratio*, *Debt To Assets Ratio*, *Total Assets Turn Over* mempengaruhi *Return On Assets* sebesar 0,657 atau 65,% sedangkan sisanya 34,3% dipengaruhi oleh faktor-faktor lain yang tidak diteliti dalam penelitian ini.

Kata Kunci : *Current Ratio*, *Debt To Assets Ratio*, *Total Assets Turn Over*, *Return On Assets*

THE EFFECT OF CURRENT RATIO (CR), DEBT TO ASSETS RATIO (DAR), AND TOTAL ASSETS TURN OVER (TATO), ON RETURN ON ASSETS (ROA) AT PT KIMIA FARMA TBK PERIOD 2018-2022

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ABSTRACT

This study aims to determine how the development and influence of Current Ratio, Debt To Assets Ratio, Total Asset Turn Over Return On Assets at PT Kimia Farma Tbk for the period 2018-2022. The method used is descriptive and verifiative methods with a quantitative approach. The data used is secondary data sourced from quarterly financial reports in the 2018-2022 period. The method used is purposive sampling. The hypothesis testing design uses normality, multicollinearity, autocorrelation, heteroscedasticity, multiple linear regression, correlation coefficient, coefficient of determination, T, and F tests. The results showed that Current Ratio has a significant positive effect on Return On Assets, Debt To Assets Ratio has a positive but insignificant effect on Return On Assets, and Total Assets Turn Over has a significant positive effect on Return On Assets. Simultaneously Current Ratio, Debt To Assets Ratio, Total Assets Turn Over have a significant effect on Return On Assets with a correlation coefficient of 0.811 there is a strong relationship. Current Ratio, Debt To Assets Ratio, Total Assets Turn Over affect Return On Assets by 0.657 or 65.7% while the remaining 34.3% is influenced by other factors not examined in this study.

Keywords: Current Ratio, Debt to Assets Ratio, Turnover of Total Assets, Return on Assets