

**PENGARUH *CURRENT RATIO* (CR) DAN *TOTAL ASSETS TURNOVER* (TATO)
TERHADAP *RETURN ON ASSETS* (ROA) PADA PT UNILEVER INDONESIA TBK
PERIODE 2018-2022**

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ABSTRAK

Penelitian ini bertujuan untuk meneliti bagaimana pengaruh *Current Ratio* (CR), dan *Total Assets Turnover* (TATO) terhadap *Return On Assets* (ROA) pada PT Unilever Indonesia Tbk Periode 2018-2022. Metode yang digunakan adalah metode deskriptif dan verifikatif. Data yang digunakan yaitu data sekunder yang bersumber dari laporan keuangan triwulan periode 2018-2022. Metode sampel yang digunakan adalah *purposive sampling*. Rancangan pengujian hipotesis menggunakan uji normalitas, multikolinearitas, heteroskedastisitas, autokolerasi, persamaan regresi linear berganda, koefisien kolerasi, koefisien determinasi, uji t dan uji F dengan menggunakan *software* IBM SPSS 27. Hasil dari penelitian menunjukkan *Current Ratio* (CR) secara parsial berpengaruh positif signifikan terhadap *Return On Assets* (ROA), dan *Total Assets Turnover* (TATO) secara parsial berpengaruh positif signifikan *Return On Assets* (ROA). Secara simultan *Current Ratio* (CR), dan *Total Assets Turnover* (TATO) berpengaruh signifikan terhadap *Return On Assets* (ROA) dengan koefisien sebesar 0,948 terdapat hubungan yang sangat kuat. Kemudian *Current Ratio* (CR), dan *Total Assets Turnover* (TATO) berpengaruh terhadap *Return On Assets* (ROA) sebesar 0,899 atau 89,9% sedangkan sisanya 10,1% dipengaruhi oleh faktor lain yang tidak diteliti.

Kata Kunci: *Current Ratio* (CR), *Total Assets Turnover* (TATO), *Return On Assets* (ROA)

THE INFLUENCE OF CURRENT RATIO (CR) AND TOTAL ASSETS TURNOVER (TATO) ON RETURN ON ASSETS (ROA) AT PT UNILEVER INDONESIA TBK PERIOD 2018-2022

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ABSTRACT

This study aims to examine how the effect of Current Ratio (CR), and Total Assets Turnover (TATO) on Return On Assets (ROA) at PT Unilever Indonesia Tbk for the 2018-2022 period. The methods used are descriptive and verifiative methods. The data used is secondary data sourced from the quarterly financial statements for the 2018-2022 period. The sample method used is purposive sampling. The hypothesis test design uses normality, multicollinearity, heteroscedasticity, autocorrelation, multiple linear regression equations, correlation coefficients, determination coefficients, t tests and F tests using IBM SPSS 27 software. The results of the research showed that the Current Ratio (CR) partially has a significant positive effect on Return On Assets (ROA), and Total Assets Turnover (TATO) partially has a significant positive effect on Return On Assets (ROA). Simultaneously, Current Ratio (CR), and Total Assets Turnover (TATO) have a significant effect on Return On Assets (ROA) with a coefficient of 0.948, there is a very strong relationship. Then the Current Ratio (CR), and Total Assets Turnover (TATO) affect the Return On Assets (ROA) of 0.899 or 89.9% while the remaining 10.1% is influenced by other factors that are not examined.

Keywords: Current Ratio (CR), Total Assets Turnover (TATO), Return On Assets (ROA)