

## ABSTRAK

Skripsi dengan judul “Pengaruh *Current Ratio*, *Debt to Equity Ratio* dan *Total Asset Turnover* terhadap *Return on Asset* pada PT Astra International Tbk” ini ditulis oleh Arina Hidayati, NIM.12403173002, Jurusan Akuntansi Syariah, Fakultas Ekonomi dan Bisnis Islam, Institut Agama Islam Negeri Tulungagung, Pembimbing Bapak Dedi Suselo, S.E., M.M.

Penelitian ini dilatar belakangi oleh fenomena yang terjadi pada tahun 2017, 2018 serta 2019 ketika *total asset turnover* mengalami penurunan, *return on asset* perusahaan tidak mengalami penurunan. Dari hal ini peneliti akan menguji pengaruh *current ratio*, *debt to equity ratio* dan *total asset turnover* terhadap *return on asset* pada PT Astra International Tbk.

Tujuan penelitian ini adalah: (1) Untuk menguji pengaruh *Current Ratio* terhadap *Return on Asset* pada PT Astra International Tbk, (2) Untuk menguji pengaruh *Debt to Equity Ratio* terhadap *Return on Asset* pada PT Astra International Tbk, (3) Untuk menguji pengaruh *Total Asset Turnover* terhadap *Return on Asset* pada PT Astra International Tbk, (4) Untuk menguji pengaruh *Current Ratio*, *Debt to Equity Ratio* dan *Total Asset Turnover* secara bersama-sama terhadap *Return on Asset* pada PT Astra International Tbk.

Penelitian ini menggunakan pendekatan kuantitatif dengan jenis penelitian asosiatif. Data yang digunakan dalam penelitian ini adalah data sekunder dari laporan keuangan publikasi PT Astra International Tbk dengan jumlah sampel 32 dari tahun 2012-2019. Teknik analisis data menggunakan uji normalitas, uji asumsi klasik, uji regresi linear berganda, uji t, uji f, dan uji koefisien determinasi.

Hasil dari penelitian ini menunjukkan bahwa (1) *Current Ratio* berpengaruh negatif dan tidak signifikan terhadap *Return on Asset* pada PT Astra International Tbk, (2) *Debt to Equity Ratio* berpengaruh positif dan signifikan terhadap *Return on Asset* pada PT Astra International Tbk, (3) *Total Asset Turnover* berpengaruh positif dan signifikan terhadap *Return on Asset* pada PT Astra International Tbk, (4) *Current Ratio*, *Debt to Equity Ratio* dan *Total Asset Turnover* secara bersama-sama berpengaruh signifikan terhadap *Return on Asset* pada PT Astra International Tbk.

**Kata Kunci:** *Current Ratio*, *Debt to Equity Ratio*, *Total Asset Turnover*, *Return on Asset*.

## ABSTRACT

The thesis with the title “The Effect of Current Ratio, Debt to Equity Ratio and Total Asset Turnover on Return on Assets at PT Astra International Tbk” was written by Arina Hidayati, NIM.12403173002, Department of Sharia Accounting, Faculty of Economics and Islamic Business, State Islamic Institute Tulungagung, Advisor Mr. Dedi Suselo, S.E., M.M.

This research is motivated by the phenomenon that occurs in 2017, 2018, 2019 when total asset turnover has decreased, the return on assets of the company has not decreased. From this, the researcher will examine the effect of the current ratio, debt to equity ratio and total asset turnover on return on assets at PT Astra International Tbk.

The objectives of this study are: (1) To examine the effect of the Current Ratio on Return on Assets at PT Astra International Tbk, (2) To examine the effect of Debt to Equity Ratio on Return on Assets at PT Astra International Tbk, (3) To examine the effect of Total Asset Turnover on Return on Assets at PT Astra International Tbk, (4) To examine the effect of Current Ratio, Debt to Equity Ratio and Total Asset Turnover together on Return on Assets at PT Astra International Tbk.

This research uses a quantitative approach with associative research type. The data used in this study are secondary data from the published financial reports of PT Astra International Tbk with a total sample of 32 from 2012-2019. The data analysis technique used normality test, classic assumption test, multiple linear regression test, t test, f test, and determination coefficient test.

The results of this study indicate that (1) Current Ratio has a negative and insignificant effect on Return on Assets at PT Astra International Tbk, (2) Debt to Equity Ratio has a positive and significant effect on Return on Assets at PT Astra International Tbk, (3) Total Asset Turnover has a positive and significant effect on Return on Assets at PT Astra International Tbk, (4) Current Ratio, Debt to Equity Ratio and Total Asset Turnover together have a significant effect on Return on Asset at PT Astra International Tbk.

**Keywords: Current Ratio, Debt to Equity Ratio, Total Asset Turnover, Return on Asset.**