

**PENGARUH *RETURN ON ASSETS* (ROA) DAN UKURAN PERUSAHAAN
TERHADAP *DEBT TO ASSET RATIO* (DAR) PADA PERUSAHAAN SUB
SEKTOR *TOBACCO* YANG TERDAFTAR DI BURSA EFEK INDONESIA**

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ABSTRAK

Tujuan dari dilakukannya penelitian ini yakni guna menguji secara bersama-sama ataupun parsial pengaruh *Return On Assets* (ROA) dan ukuran perusahaan terhadap *Debt to Asset Ratio* (DAR). Penelitian kasual digunakan sebagai desain penelitian. Subjek dari penelitian ialah perusahaan sub sektor *Tobacco* yang terdaftar di Bursa Efek Indonesia (BEI) dengan objek penelitian yaitu ROA, ukuran perusahaan, dan DAR. Sampel penelitian ialah 36 data time series bersumber dari 3 perusahaan sub sektor *Tobacco* yang secara rutin melampirkan laporan keuangan selama periode triwulan 2021-2023. Pengumpulan data dilakukan dengan metode pencatatan lalu dilanjutkan pada tahap analisis regresi linier berganda mempergunakan SPSS versi 25.0 sebagai media pengolahan data. Hasil dari penelitian yakni (1) ROA dan ukuran perusahaan memengaruhi DAR secara signifikan. (2) ROA memengaruhi DAR ke arah positif secara signifikan. (3) Ukuran perusahaan tidak memengaruhi DAR secara signifikan.

Kata kunci: *Return On Assets*, ukuran perusahaan, *Debt to Asset Ratio*

**THE EFFECT OF RETURN ON ASSETS (ROA) AND FIRM SIZE ON DEBT
TO ASSET RATIO (DAR) IN TOBACCO SUB-SECTOR COMPANIES
LISTED ON THE INDONESIA STOCK EXCHANGE**

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ABSTRACT

The purpose of this study are to test simultaneously or partially the effect of Return On Assets (ROA) and firm size on Debt to Asset Ratio (DAR). Casual research is used as a research design. The study subjects were Tobacco sub-sector companies listed on the Indonesia Stock Exchange (IDX), with the research objectives being ROA, firm size, and DAR. The research sample was 36 time series data sources from 3 Tobacco sub-sector companies that routinely attached financial reports during the 2021-2023 quarter period. Data collection was carried out using the recording method and then continued at the multiple linear regression analysis stage using SPSS version 25.0 as a data processing medium. The results of the study are (1) ROA and company size significantly affect DAR. (2) ROA significantly affects DAR in a positive direction. (3) Firm size does not significantly affect DAR.

Keywords: *Return On Assets, Firm size, Debt to Asset Ratio*