PENGARUH *DEBT TO EQUITY RATIO* DAN UKURAN PERUSAHAAN TERHADAP *RETURN ON ASSET* PADA PERUSAHAAN SUB SEKTOR *FINANCING SERVICE* YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2021-2023

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ABSTRAK

Kajian ini berfokus untuk mengetahui pengaruh *Debt to Equity Ratio* dan Ukuran Perusahaan terhadap *Return on Asset* baik berdasarkan pengaruh parsial dan simultannya. Kajian ini mengadopsi rancangan penelitian kuantitatif yang bersifat asosiatif kausal. Subjek pada kajian yakni perusahaan sub sektor *Financing Service* yang terdaftar di Bursa Efek Indonesia dengan objek penelitian *Debt to Equity Ratio,* Ukuran Perusahaan dan *Return on Asset.* Populasi dalam penelitian ini berjumlah 17 perusahaan sub sektor *Financing Service* yang terdaftar di bursa efek indonesia selama periode 2021-2023. Metode pengambilan sampel yang digunakan berupa metode *purposive sampling* untuk memperoleh kriteria yang ditentukan. Diperoleh 45 data time series yang berasal dari 15 perusahaan sub sektor *Financing Service* yang terdaftar di Bursa Efek Indonesia selama periode 2021-2023**.** Menerapkan teknik pengumpulan data dokumentasi yang dianalisis dengan memanfaatkan analisis regresi linear berganda. Hasil kajian menandakan bahwa (1) secara keseluruhan *Debt to Equity Ratio* dan Ukuran Perusahaan berpengaruh positif dan signifikan terhadap *Return on Asset.* (2) secara parsial *Debt to Equity Ratio* dan Ukuran Perusahaan berpengaruh negatif dan signifikan terhadap *Return on Asset.*

Kata kunci: *Debt to Equity Ratio,* Ukuran Perusahaan, *Return on Asset*

THE EFFECT OF DEBT TO EQUITY RATIO AND COMPANY SIZE ON RETURN ON ASSET IN FINANCING SERVICE SUB-SECTOR COMPANIES LISTED ON THE INDONESIAN STOCK EXCHANGE 2021-2023 PERIOD

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ABSTRACT

This study focuses on determining the effect of Debt to Equity Ratio and Company Size on Return on Assets based on both partial and simultaneous effects. This study adopts a quantitative research design that is associative causal. The subjects of the study are Financing Service sub-sector companies listed on the Indonesia Stock Exchange with the research objects of Debt to Equity Ratio, Company Size and Return on Assets. The population in this study was 17 Financing Service sub-sector companies listed on the Indonesia Stock Exchange during the 2021-2023 period. The sampling method used was the purposive sampling method to obtain the specified criteria. 45 time series data were obtained from 15 Financing Service sub-sector companies listed on the Indonesia Stock Exchange during the 2021-2023 period. Applying documentation data collection techniques that were analyzed using multiple linear regression analysis. The results of the study indicate that (1) overall Debt to Equity Ratio and Company Size have a positive and significant effect on Return on Assets. (2) Partially, Debt to Equity Ratio and Company Size have a negative and significant effect on Return on Assets.

Keywords: *Debt to Equity Ratio, Firm Size, Return on Asset*