PENGARUH *CURRENT RATIO*, *TOTAL ASSET TURNOVER*, DAN *DEBT TO ASSETS RATIO* TERHADAP *RETURN ON ASSETS* PADA PERUSAHAAN SUBSEKTOR PERANGKAT KERAS DAN PERALATAN TEKNOLOGI YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2022-2025

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ABSTRAK

Penelitian terkait kemampulabaan perusahaan memperlihatkan hasil yang sangat beragam sehingga pelaksanaan kajian ini bertujuan untuk menguji, mengidentifikasi pengaruh simultan serta parsial, termasuk menganalisis bagaimana *Current Ratio, Total Asset Turnover,* dan *Debt to Assets Ratio* memberikan pengaruh bagi *Return on Assets*. Sebanyak 11 populasi perusahaan Subsektor Perangkat Keras dan Peralatan Teknologi telah tercatat pada laman Bursa Efek Indonesia. Untuk itu, dalam penelitian kuantitatif kausal ini diterapkan penggunaan *purposive sampling* dengan terpilih 5 perusahaan yang sesuai syarat menjadi sampel. Data kajian ini bersumber dari pencatatan dokumen di situs resmi. Guna memperoleh telaah variabel, data diolah secara kuantitatif berbasis statistik yang mengaplikasikan analisis regresi linear berganda melalui penunjang analisis SPSS 26. Perolehan pengolahan data memperlihatkan bahwa (1) *Current Ratio, Total Asset Turnover,* serta *Debt to Assets Ratio* memengaruhi signifikan bagi *Return on Assets*, (2) *Current Ratio* memengaruhi tidak signifikan bagi *Return on Assets*, (3) *Total Asset Turnover* memengaruhi negatif signifikan bagi *Return on Assets*, (4) *Debt to Assets Ratio* memengaruhi tidak signifikan bagi *Return on Assets.* Pengaruh moderat dari ketiga variabel bebas tersebut ditunjukkan pada uji koefisien determinasi sebesar 52,3% sementara sebesar 47,7% dijelaskan oleh faktor eksternal dan berbagai variabel di luar cakupan penelitian. Sehingga, perusahaan disarankan untuk dapat mengoptimalkan pemanfaatan aset lancar, mengevalusi *margin* laba atas penjualan, dan mengelola beban yang dapat menyerap keuntungan bersih.

Kata-kata kunci: *Current Ratio, Total Asset Turnover, Debt to Assets Ratio, Return on Assets*

THE EFFECT OF CURRENT RATIO, TOTAL ASSET TURNOVER, AND DEBT TO ASSETS RATIO ON RETURN ON ASSETS IN TECHNOLOGY HARDWARE AND EQUIPMENT SUBSECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE DURING THE 2022-2025 PERIOD

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ABSTRACT

Studies examining corporate profitability have reported inconsistent findings. Therefore, this study aims to examine and identify the simultaneous and partial effects of Current Ratio, Total Asset Turnover, and Debt to Assets Ratio on Return on Assets. The population consisted of 11 companies operating in the Technology Hardware and Equipment Subsector listed on the Indonesia Stock Exchange. This research employed a causal quantitative approach, while the sample was determined using a purposive sampling technique, resulting in five companies that met the established criteria. The data were obtained through documentation from the official website. To evaluate the relationships among the variables, the data were analyzed quantitatively using multiple linear regression with the assistance of SPSS version 26. The findings indicate that (1) Current Ratio, Total Asset Turnover, and Debt to Assets Ratio simultaneously have a significant effect on Return on Assets; (2) Current Ratio has no significant effect on Return on Assets; (3) Total Asset Turnover has a significant negative effect on Return on Assets; and (4) Debt to Assets Ratio has no significant effect on Return on Assets. The coefficient of determination demonstrates that these three independent variables explain 52.3% of the variation in Return on Assets, whereas the remaining 47.7% is attributable to external factors and other variables beyond the scope of this study. Accordingly, companies are encouraged to optimize the utilization of current assets, assess profit margins generated from sales, and manage expenses that may reduce net profit.

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