

ABSTRACT

This study aims to examine the effect of Total Asset Turn Over (TATO) and Debt to Equity Ratio (DER) on Return On Equity (ROE) in retail companies listed on the Indonesia Stock Exchange (IDX) and the official website of each company. This type of research is descriptive quantitative research with data collection techniques through literature and documentation, namely the 2017-2021 financial reports. The total sample of this research is 16 companies. The sampling technique used was purposive sampling and the analytical method used was multiple regression analysis with SPSS 25 software tools. It was found that in this study Total Asset Turn Over (TATO) had an effect on company performance while capital structure (DER) had no effect on company performance.

Key Words: *Return On Equity (ROE), Total Asset Turn Over (TATO) and Debt to Equity Ratio (DER)*

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *Total Asset Turn Over (TATO)* terhadap *Return On Equity (ROE)* dan *Debt to Equity Ratio (DER)* pada perusahaan ritel yang terdaftar di Bursa Efek Indonesia (BEI) dan situs resmi masing-masing perusahaan. Jenis penelitian ini adalah penelitian deskriptif kuantitatif dengan teknik pengumpulan data melalui studi pustaka dan dokumentasi yakni laporan keuangan tahun 2017-2021. Total sampel penelitian ini sebanyak 16 perusahaan. Teknik pengambilan sampel dengan menggunakan *purposive sampling* dan metode analisis yang digunakan adalah analisis regresi berganda dengan alat bantu *software SPSS 25*. Hasil penelitian ini didapatkan bahwa *Total Asset Turn Over (TATO)* berpengaruh terhadap kinerja perusahaan sementara struktur modal (*DER*) tidak berpengaruh terhadap kinerja perusahaan.

Kata Kunci: *Return On Equity (ROE)*, *Total Asset Turn Over (TATO)* dan *Debt to Equity Ratio (DER)*