

## ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *Current Ratio*, *Debt to Asset Ratio*, dan *Total Asset Turnover* terhadap *Return on Equity*. Sumber data yang digunakan berupa data sekunder yaitu pada laporan keuangan periode 2016 - 2020. Populasi dalam penelitian ini adalah 21 perusahaan sektor *healthcare* yang terdaftar di Bursa Efek Indonesia (BEI). Sampel diambil menggunakan metode *purposive sampling* dengan pertimbangan dan kriteria tertentu lalu, terpilih sebanyak 13 perusahaan. Analisis data yang digunakan yaitu analisis regresi data panel dengan bantuan software Eviews 9. Hasil penelitian menunjukkan bahwa *Current Ratio* dan *Total Asset Turnover* berpengaruh positif dan signifikan terhadap nilai *Return on Equity*. Sedangkan variabel *Debt to Asset Ratio* tidak berpengaruh terhadap *Return on Equity*.

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



## ABSTRACT

*This study aims to analyze the effect of Current Ratio, Debt to Asset Ratio, and Total Asset Turnover on Return on Equity. The data source used is in the form of secondary data, namely in the financial reports for the period 2016 - 2020. The population in this study are 21 healthcare sector companies listed on the Indonesia Stock Exchange (IDX). Samples were taken using a purposive sampling method with certain considerations and criteria and then, 13 companies were selected. The data analysis used was panel data regression analysis with the help of Eviews 9 software. The results showed that the Current Ratio and Total Asset Turnover had a positive and significant effect on the value of Return on Equity. Meanwhile, the Debt to Asset Ratio variable had no effect on Return on Equity.*

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

