ABSTRAK

PENGARUH DEBT TO ASSET, TOTAL ASSET TURNOVER, DAN NET PROFIT MARGIN TERHADAP RETURN ON ASSET PADA SEKTOR KEUANGAN SUBSEKTOR BANK YANG TERDAFTAR DI BEI PERIODE 2019-2022

Umi Hasanatun, Melisa Bella Saragi, Wenny Tailisha, Delysia Angelyn, Dr. Helman, S.E., M.M.

Mella Yunita, S.E.,M,Si

Universitas Prima Indonesia, Universitas Tjut Nyak Dhien

Corresponding Author :

Dr. Helman, S.E., M.M.

Email : helman@unprimdn.ac.id

Tujuan dari penelitian ini untuk menguji serta menganalisis pengaruh debt to asset, total asset turnover, dan net profit margin terhadap return on asset (ROA) pada sektor keuangan subsektor perbankan yang terdaftar di Bursa Efek Indonesia selama periode 2019-2022. Penelitian ini menggunakan pendekatan kuantitatif dengan metode deskriptif kuantitatif dan bersifat eksplanasi guna menguji variabel penelitian serta menelusuri hubungan antarvariabel. Populasi penelitian mencakup sebanyak 27 perusahaan perbankan dengan total 108 laporan keuangan perusahaan perbankan sebagai sampel. Analisis data dilakukan menggunakan regresi linier berganda. Hasil penelitian menunjukkan bahwa Debt to Asset Ratio berpengaruh negatif dan signifikan terhadap ROA, sedangkan Total Asset Turnover dan Net Profit Margin berpengaruh positif dan signifikan terhadap ROA pada perusahaan perbankan periode 2019-2022.

Kata kunci: ***Debt To Asset, Total Asset Turnover, Net Profit Margin, dan Return on Asset***

ABSTRACT

THE INFLUENCE OF DEBT TO ASSET, TOTAL ASSET TURNOVER, DAN NET PROFIT MARGIN ON RETURN ON ASSET IN THE BANKING SUB-SECTOR OF THE FINANCIAL SECTOR LISTED ON THE IDX FOR THE 2019-2022 PERIOD

Umi Hasanatun, Melisa Bella Saragi, Wenny Tailisha, Delysia Angelyn, Dr. Helman, S.E., M.M.

Mella Yunita, S.E.,M,Si

Universitas Prima Indonesia, Universitas Tjut Nyak Dhien

Corresponding Author :

Dr. Helman, S.E., M.M.

Email : helman@unprimdn.ac.id

The purpose of this study is to examine and analyze the influence of Debt to Asset Ratio, Total Asset Turnover, and Net Profit Margin on Return on Assets (ROA) in the banking sub-sector of the financial sector listed on the Indonesia Stock Exchange during the 2019-2022 period. This research adopts a quantitative approach using a descriptive quantitative method and is explanatory in nature to test the examined variables and explore the relationships between them. The study population consists of 27 banking companies, with a total of 108 financial reports used as the sample. The data analysis is conducted using multiple linear regression. The results show that the Debt to Asset Ratio has a negative and significant effect on ROA, while Total Asset Turnover and Net Profit Margin have a positive and significant effect on ROA in banking companies during the 2019-2022 period.

Keywords: Debt To Asset, Total Asset Turnover, Net Profit Margin, and Return on Asset