ABSTRACK

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THE INFLUENCE OF CURRENT RATIO, DEBT TO EQUITY RATIO AND TOTAL ASSET TURNOVER ON RETURN ON EQUITY IN TELECOMMUNICATIONS COMPANIES FOR THE 2018-2022 PERIOD

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This research aims to determine the influence of the independent variables, namely Current Ratio, Debt to Equity Ratio and Total Asset Turnover on the dependent variable Return on Equity in telecommunications sub-sector companies listed on the IDX before and during the Covid-19 pandemic for the 2018-2022 period. The research method used is an associative quantitative method. This research uses panel data linear regression analysis techniques with the help of the Eviews application. The population in this study is CR, DER, TATO and ROE obtained from the financial reports of telecommunications sub-sector companies listed on the IDX for the 2018-2022 period. The sampling technique in this research used purposive sampling. The results of this research show that CR and TATO do not have a significant effect on ROE and DER has a significant effect on ROE.

Keywords: *Current Ratio, Debt to Equity Ratio, Total Asset Turnover and Return On Equity*