

ABSTRACT

The Effect Of Current Ratio, Debt to Equity Ratio, And Total Asset Turnover On Return on Assets In Textile And Garment Companies Listed On The Indonesia Stock Exchange

Aliya Ananda Putri ¹⁾, Zulkifli, S.E., M.M ²⁾

1) *Development Jaya University Management Study Student Program*

2) *Lecturer of Pembangunan Jaya University Management Study Program*

This study aims to determine the effect of Current Ratio, Debt to Equity Ratio, and Total Asset Turnover on Return on Assets in Textile and Garment Companies Listed on the Indonesia Stock Exchange. The research method used in this study is quantitative by taking descriptive secondary data including financial reports as research material using Eviews 13 software as a data processing tool. The population of this study was 23 Textile and Garment companies listed on the Indonesia Stock Exchange. The sampling technique used the purposive sampling method and obtained 20 companies that consistently published annual financial reports during the period 2020 to 2022. The results of the study showed that Total Asset Turnover had a significant negative effect on Return on Assets. Meanwhile, Current Ratio and Debt to Equity Ratio did not have a significant effect on Return on Assets.

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