

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *debt to asset ratio*, *total asset turnover*, dan ukuran perusahaan terhadap profitabilitas yang diproksikan oleh *return on asset*. Populasi penelitian ini adalah perusahaan manufaktur sektor aneka industri yang terdaftar di Bursa Efek Indonesia selama periode 2015-2020. Sampel diambil berdasarkan teknik *purposive sampling* dengan jumlah sampel penelitian sebanyak 24 perusahaan. Data diperoleh dari www.idx.co.id. Metode analisa yang digunakan adalah analisis regresi linear berganda. Hasil penelitian menunjukkan dengan hasil uji parsial (uji t) bahwa *debt to asset ratio* berpengaruh negatif dan signifikan terhadap profitabilitas (ROA). *Total asset turnover* secara parsial berpengaruh positif dan signifikan terhadap profitabilitas (ROA). ukuran perusahaan secara parsial tidak berpengaruh positif dan signifikan terhadap profitabilitas (ROA). Sedangkan hasil uji simultan (uji F) menunjukkan bahwa ada pengaruh antara variabel *debt to asset ratio*, *total asset turnover* dan ukuran perusahaan terhadap Profitabilitas (ROA). Hasil uji determinasi menunjukkan bahwa variabel dependen Profitabilitas (ROA) dipengaruhi oleh variabel independen (*debt to asset ratio*, *total asset turnover*, ukuran perusahaan) sebesar 31,5%, sedangkan sisanya sebesar 68,5% dipengaruhi oleh variabel lain yang tidak diteliti.

Kata kunci: *debt to asset ratio*, *total asset turnover*, ukuran perusahaan dan *return on asset* (ROA).

ABSTRACT

This study aims to determine the effect of debt to asset ratio, total asset turnover, and firm size on profitability as proxied by return on assets. The population of this study are manufacturing companies in the various industrial sectors listed on the Indonesia Stock Exchange during the 2015-2020 period. The sample was taken based on purposive sampling technique with a total research sample of 24 companies. Data obtained from www.idx.co.id. The analytical method used is multiple linear regression analysis. The results of the study showed that the results of the partial test (t test) that the debt to asset ratio had a negative and significant effect on profitability (ROA). Total asset turnover partially positive and significant effect on profitability (ROA). company size partially has no positive and significant effect on profitability (ROA). While the results of the simultaneous test (F test) show that there is an influence between the variables debt to asset ratio, total asset turnover and firm size on profitability (ROA). The results of the determination test show that the dependent variable Profitability (ROA) is influenced by the independent variable (debt to asset ratio, total asset turnover, company size) of 31.5%, while the remaining 68.5% is influenced by other variables not examined.

Keywords: debt to asset ratio, total asset turnover, firm size and return on assets (ROA).