

ABSTRAK

Okta Rahman Sahputra, 2022: Pengaruh *Current Ratio*, *Debt to Asset Ratio*, *Total Asset Turnover* Terhadap *Return on Asset* dengan *Firm Size* Sebagai Variabel Moderasi (Studi Perusahaan Sektor Infrastruktur, Utilitas, dan Transportasi yang Terdaftar di Bursa Efek Indonesia Tahun 2017 s.d. 2020)

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Kinerja keuangan sebuah perusahaan merupakan suatu gambaran tentang bagaimana kondisi perusahaan tersebut. Analisis kinerja keuangan perusahaan dapat dilakukan dengan cara menghitung rasio keuangan menggunakan informasi yang telah dipaparkan oleh laporan keuangan perusahaan. Terdapat banyak faktor untuk mengetahui bagaimana profitabilitas sebuah perusahaan, sehingga informasi ini bisa digunakan siapa saja untuk kepentingan investasi ataupun kerjasama. Tujuan penelitian ini adalah untuk mengetahui pengaruh *current ratio*, *debt to asset ratio*, *total asset turnover* terhadap *return on asset* dengan *firm size* sebagai variabel moderasi pada perusahaan sektor infrastruktur, utilitas, dan transportasi yang terdaftar di bursa efek Indonesia tahun 2017-2020. Penelitian menggunakan metode kuantitatif. Berdasarkan hasil pengujian dengan menggunakan regresi berganda serta uji hipotesis dengan uji parsial (uji t) menunjukkan bahwa variabel *current ratio* (CR) tidak berpengaruh terhadap *return on asset*, *debt to asset ratio* (DER) berpengaruh signifikan terhadap *return on asset*, *total asset turnover* (TATO) berpengaruh signifikan terhadap *return on asset*, *firm size* (FS) memiliki pengaruh positif dan signifikan terhadap *return on asset*, *firm size* (FS) tidak dapat memoderasi hubungan antara *current ratio* (CR) terhadap *return on asset* (ROA), *firm size* (FS) secara signifikan memperlemah pengaruh *debt to asset ratio* (DAR) terhadap *return on asset* (ROA), *firm size* (FS) tidak mampu memoderasi pengaruh *total asset turnover* (TATO) terhadap *return on asset* (ROA), *current ratio*, *debt to asset ratio*, *total asset turnover*, *firm size*, dan variabel interaksi moderasi secara bersama-sama memiliki pengaruh terhadap *return on asset* pada perusahaan sektor infrastruktur, utilitas, dan transportasi yang terdaftar di Bursa Efek Indonesia tahun 2017-2020).

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

ABSTRACT

Okta Rahman Sahputra, 2022: *Effect Current Ratio, Debt to Asset Ratio, Total Asset Turnover on return on assets with firm size as a moderating variable (study of infrastructure, utility, and transportation sector companies listed on the Indonesian stock exchange in 2017-2020)*
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The financial performance of a company is an illustration of how the condition of the company is. Analysis of the company's financial performance can be done by calculating financial ratios using the information that has been presented by the company's financial statements. There are many factors to determine the profitability of a company, so that this information can be used by anyone for investment or cooperation purposes. The purpose of this study was to determine the effect of the current ratio, debt to asset ratio, total asset turnover on return on assets with firm size as a moderating variable in infrastructure, utility, and transportation sector companies listed on the Indonesian stock exchange in 2017-2020. The research uses quantitative methods. Based on the test results using multiple regression and hypothesis testing with a partial test (t test) shows that the variable current ratio (CR) has no effect on return on assets, debt to asset ratio (DER) has a significant effect on return on assets, total asset turnover (TATO) significant effect on return on assets, firm size (FS) has a positive and significant effect on return on assets, firm size (FS) cannot moderate the relationship between current ratio (CR) and return on assets (ROA), firm size (FS) significantly weakens the effect of debt to asset ratio (DAR) on return on assets (ROA), firm size (FS) is unable to moderate the effect of total asset turnover (TATO) on return on assets (ROA), current ratio, debt to asset ratio, total asset turnover, firm size, and moderating interaction variables together have an influence on return on assets in infrastructure, utility, and transportation sector companies listed on the Indonesia Stock Exchange in 2017-2020).

Keywords: *Current Ratio, Debt to Asset Ratio, Total Asset Turnover, Return on Assets, Firm Size.*