PENGARUH *NET PROFIT MARGIN* (NPM), *TOTAL ASSET TURNOVER* (TATO) DAN *DEBT TO EQUITY RATIO* (DER) TERHADAP *RETURN ON EQUITY* (ROE) PADA SINAR MAS *AGRO RESOURCES AND TECHNOLOGY* (PT. SMART TBK) PERIODE 2011-2020

SKRIPSI

Diajukan Untuk Melengkapi Tugas-tugas dan Memenuhi Salah Satu Syarat Guna Memperoleh Gelar Sarjana Ekonomi

Disusun oleh:

PILRA GUSTIN

NPM.1710612010167

SEKOLAH TINGGI ILMU EKONOMI SAKTI ALAM KERINCI

PROGRAM STUDI MANAJEMEN

SUNGAI PENUH

2021

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Pilra Gustin

Pembimbing Utama : Ida Yusnita, S.E., M.M.

Pembimbing Pendamping : Edia Satria, S.E., M.M.

Program Studi Manajemen

Sekolah Tinggi Ilmu Ekonomi Sakti Alam Kerinci, Sungai Penuh

ABSTRAK

Tujuan Dari penelitian ini adalah untuk mengetahui pengaruh *Net Profit Margin*, *Operating Asset Turnover* dan *Debt To Equity Ratio* dan berapa besar pengaruh *Net Profit Margin*, *Total Asset Turnover* dan *Debt To Equity Ratio* terhadap *Return On Equity* secara simultan. Penelitian ini dilakukan dengan menggunakan data sekunder. Objek dalam penelitian ini adalah Sinar Mas *Agro Resources And Technology* (PT. Smart Tbk) dari tahun 2011 sampai dengan 2020. Penelitian ini menggunakan analisis regresi linear berganda. Penelitian ini membuktikan bahwa terdapat pengaruh antara *Net Profit Margin* terhadap *Return On Equity*, terdapat pengaruh antara *Total Asset Turnover* terhadap *Return On Equity*, dan terdapat pengaruh antara *Debt To Equity Ratio* Terhadap *Return On Equity*. Terdapat pengaruh antara *Net Profit Margin*, *Total Asset Turnover* dan *Debt To Equity Ratio* terhadap *Return On Equity*.

Kata Kunci : *Return On Equity, Net Profit Margin*, *Total Asset Turnover* dan *Debt To Equity Ratio*

THE EFFECT OF NET PROFIT MARGIN (NPM), TOTAL ASSET TURNOVER (TATO) AND DEBT TO EQUITY RATIO (DER) ON RETURN ON EQUITY (ROE) ON SINAR MAS AGRO RESOURCES AND TECHNOLOGY (PT. SMART TBK) PERIOD 2011-2020

Pilra Gustin

Main Supervisor : Ida Yusnita, S.E., M.M.

Vice Supervisor: Edia Satria, S.E., M.M.

Study Program Manajement

Sakti Alam Kerinci School of Economics, Sungai Penuh

ABSTRACT

The purpose of this study is to determine the effect of Net Profit Margin, Total Asset Turnover and Debt To Equity Ratio and how much influence Net Profit Margin, Total Asset Turnover and Debt To Equity Ratio have on Return On Equity simultaneously. This research was conducted using secondary data. The object of this research is Sinar Mas Agro Resources And Technology (Pt. Smart Tbk) from 2011 to 2020. This study uses multiple linear regression analysis. This study proves that there is an influence between Net Profit Margin on Return On Equity, there is an influence between Total Asset Turnover on Return On Equity, and there is an influence between Debt To Equity Ratio on Return On Equity. There is an influence between Net Profit Margin, Total Asset Turnover and Debt To Equity Ratio on Return On Equity.

Keywords*: Return On Equity, Net Profit Margin, Total Asset Turnover* and *Debt To Equity Ratio*