ABSTRAK

Analisis Pengaruh *Current Ratio* dan *Debt to Equity Ratio terhadap Return on Assets* sektor pertanian yang terdaftar di Bei periode 2021-2024.

Penelitian ini bertujuan untuk menganalisis pengaruh *Current Ratio* dan *Debt to Equity Ratio* terhadap *Return on Assets* pada perusahaan sektor pertanian yang terdaftar di BEI periode 2021-2024. Metode penelitian ini menggunakan kuantitatif pendekatan asosiatif kausal. Populasi dalam penelitian adalah seluruh Perusahaan sektor pertanian yang terdaftar di bei dalam kurun waktu 2021-2024 yang berjumlah 24 perusahaan. Berdasarkan kriteria tertentu seperti konsistensi dalam mempublikasikan laporan keuangan selama 4 tahun berturut-turut dan ketersediaan data keuangan yang lengkap, maka ditetapkan bahwa sebanyak 22 perusahaan menjadi sampel penelitian.dengan pengamatan selama empat tahun, maka total data observasi yang diperoleh 88. Beberapa Teknik analisis data : uji normalitas, uji multikolinearitas, uji heterokedastisitas, uji autokorelasi, uji analisis regresi linear berganda, uji parsial, uji simultan, uji koefisien determinasi. Hasil tersebut diperoleh setelah uji t dan uji f : 1) current ratio berpengaruh positif signifikan terhadap return on assets. 2) debt to equity ratio berpengaruh positif signifikan terhadap return on assets.

Kata kunci : *current ratio, debt to equity ratio, return on assets*.

ABSTRACT

Analysis of the Effect of Current Ratio and Debt to Equity Ratio on Return on Assets in Agricultural Sector Companies Listed on the Indonesia Stock Exchange (IDX) for the 2021-2024 Period.

This study aims to analyze the effect of Current Ratio and Debt to Equity Ratio on Return on Assets in agricultural sector companies listed on the Indonesia Stock Exchange (IDX) for the period 2021-2024. This research method uses a quantitative causal associative approach. The population in the study is all agricultural sector companies listed on the IDX in the period 2021-2024, totaling 24 companies. Based on certain criteria such as consistency in publishing financial reports for 4 consecutive years and the availability of complete financial data, it was determined that 22 companies were the research sample. With observations for four years, the total observation data obtained was 88. Several data analysis techniques: normality test, multicollinearity test, heteroscedasticity test, autocorrelation test, multiple linear regression analysis test, partial test, simultaneous test, coefficient of determination test. The results were obtained after the t test and f test: 1) the current ratio has a significant positive effect on return on assets. 2) the debt to equity ratio has a significant positive effect on return on assets.

Keywords: current ratio, debt to equity ratio, return on assets.