ABSTRACT

Khairun Nisah / 2000861201120 / 2024 / Financial Management / Faculty Of Economics / University Of Batanghari / The Effect Of *Current* Ratio, Quick Ratio, Cash Ratio, and *Debt to Asset Ratio*, *Debt to Equity Ratio to Return On Assets* in the Pharmaceutical Industry Sub-Sector Listed On the Indonesia Stock Exchange for the 2018-2022 Period / 1st Advisor Prof. Dr. Hj. Arna Suryani, SE, M.Ak, Ak, CA / 2nd Advisor Hana Tamara Putri SE, M.M.

The conclusion of this study is that the independent variables together have a significant effect on Return On Assets. Partially, *Cash* Ratio, *Debt to Asset Ratio* and *Debt to Equity* Ratio have a significant effect on R eturn On Asset while Current Ratio, *and Quick Ratio* do not have a significant effect on *Return On Asset*.

The population used in this study is companies of the Pharmaceutical Industry Sub-Sector during the period 2018-2022. The samples used in this study were as many as 8 companies of the Pharmaceutical Industry Sub-Sector during the 2018-2022 period.

The purpose of this study is to analyze the effect of Current Ratio, Quick Ratio, *Cash* Ratio, and Debt to Asset Ratio, *Debt to Equity Ratio* simultaneously and partially on *Return On Assets* in the pharmaceutical industry sub-sector listed on the Indonesia Stock Exchange for the 2018-2022 period.

The research method used is Quantitative Research Method. The analytical tools used in this study are Classical Assumption Test, Multiple Linear Regression Equation and Hypothesis Test.

The results of the F test are known that *the Current* Ratio, Quick Ratio, Cash Ratio, and Debt to Asset Ratio, *Debt to Equity Ratio* have a significant effect on *Return On Assets*. Based on the results of the *t Cash* Ratio, Debt to Asset Ratio, and *Debt to Equity* Ratio test have a significant effect on Return On Asset while *Current* Ratio and *Quick Ratio* do not have a significant effect on Return On Asset.