

ABSTRACT

SITI MUNJAYANAH / 2000861201104 / FACULTY OF ECONOMICS / FINANCIAL MANAGEMENT / 2024 / THE INFLUENCE OF CURRENT RATIO, DEBT TO ASSET RATIO AND DEBT TO EQUITY RATIO ON NET PROFIT MARGIN IN THE RETAIL INDUSTRY LISTED ON THE INDONESIAN STOCK EXCHANGE PERIOD 2019-2023 / 1st ADVISOR R.Adisetiawan , SE, M.M AND 2nd ADVISOR Ahmadi, SE, M.M.

This research aims to determine and analyze the influence of the Current Ratio, Debt To Asset Ratio and Debt To Equity Ratio simultaneously and partially on Net Profit Margin in the Retail Industry listed on the Indonesia Stock Exchange for the 2019-2023 period.

This research uses a quantitative analysis method with secondary data types, and literature study as a data collection method. The analytical tools used in this research include the Classical Assumption Test, Multiple Linear Regression Model, Hypothesis Testing and Determination Coefficient with the help of SPSS.

The object of this research is the Retail Industry listed on the Indonesia Stock Exchange for the 2019-2023 period. There are 32 companies listed on the Indonesian Stock Exchange. The sample in this study consisted of 8 retail companies listed on the Indonesia Stock Exchange for the 2019-2023 period.

The results of Multiple Linear Regression in this study are $Y=1,288 + 0,012X_1 + 0,015X_2 - 0,008X_3$. And based on the results of the F_{test} , the F_{table} is 2,87. F_{count} is greater than F_{table} ($25,404 > 2,87$) which means that there is a simultaneous influence between Current Ratio, Debt To Asset Ratio and Debt To Equity Ratio on Net Profit Margin. And based on the t_{test} , Current Ratio has a positive and significant effect on Net Profit Margin, Debt To Asset Ratio and Debt To Equity Ratio have no effect on Net Profit Margin.

Thus, it can be concluded that simultaneously the Current Ratio, Debt To Asset Ratio and Debt To Equity Ratio have a significant effect on Net Profit Margin. And partially, the Current Ratio has a significant effect on the Net Profit Margin, while the Debt To Asset Ratio and Debt To Equity Ratio do not have a significant effect on the Net Profit Margin.