

ABSTRAK

**ASYA EKA PRADIPTA 2100861201097 / FAKULTAS EKONOMI /
MANAJEMEN KEUANGAN / 2025 / PENGARUH CURRENT RATIO,
DEBT TO ASSET RATIO TERHADAP NET PROFIT MARGIN PADA
PERUSAHAAN HEALTH CARE YANG TERDAFTAR DI BURSA EFEK
INDONESIA PERIODE 2019-2023 / Pembimbing 1: R. Adisetiawan, SE,
M.M dan Pembimbing 2: Susi Artati, SE, M.S.AK**

Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh Current Ratio, Debt to Asset Ratio, dan Debt to Equity Ratio secara simultan maupun parsial terhadap Net Profit Margin pada Industri Retail yang terdaftar di Bursa Efek Indonesia periode 2019-2023.

Penelitian ini menggunakan metode analisis kuantitatif dengan jenis data sekunder, serta studi literatur sebagai metode pengumpulan data. Alat analisis yang digunakan dalam penelitian ini meliputi Uji Asumsi Klasik, Model Regresi Linear Berganda, Uji Hipotesis, dan Koefisien Determinasi dengan bantuan SPSS. Objek penelitian ini adalah perusahaan Health Care yang terdaftar di Bursa Efek Indonesia pada periode 2019-2023.

Jumlah perusahaan yang terdaftar di Bursa Efek Indonesia adalah 32 perusahaan. Sampel dalam penelitian ini terdiri dari 11 perusahaan retail yang terdaftar di Bursa Efek Indonesia pada periode 2019-2023. Hasil Regresi Linear Berganda dalam penelitian ini adalah: $Y = 888,565 + 0,18 X_1 - 0,10 X_2 - 0,41 X_3 + \dots$. Berdasarkan hasil uji F, $F_{hitung} 10,345 > F_{tabel} 2,75$, yang berarti terdapat pengaruh simultan variabel independen Current Ratio, Debt to Asset Ratio, dan Debt to Equity Ratio yang signifikan terhadap variabel dependen yaitu Net Profit Margin. Berdasarkan uji t, Current Ratio berpengaruh positif dan signifikan terhadap Net Profit Margin, sedangkan Debt to Asset Ratio dan Debt to Equity Ratio tidak berpengaruh terhadap Net Profit Margin.

Dengan demikian dapat disimpulkan bahwa secara simultan Current Ratio, Debt to Asset Ratio, dan Debt to Equity Ratio memiliki pengaruh signifikan terhadap Net Profit Margin. Secara parsial, Current Ratio memiliki pengaruh signifikan terhadap Net Profit Margin, sedangkan Debt to Asset Ratio dan Debt to Equity Ratio tidak memiliki pengaruh signifikan terhadap Net Profit Margin.

ABSTRACT

**ASYA EKA PRADIPTA 2100861201097 /FACULTY OF ECONOMICS/
FINANCIAL MANAGEMENT /2025/ THE EFFECT OF CURRENT
RATIO, DEBT TO ASSET RATIO ON NET PROFIT MARGIN IN
HEALTH CARE LISTED ON THE INDONESIA STOCK EXCHANGE IN
THE PERIOD OF 2019-2023 / Advisor 1 R. Adisetiawan, SE, M.M and
Advisor 2 Susi Artati, SE, M.S.AK**

This study aims to determine and analyze the effect of 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 in the period 2018-2023.

This study uses a quantitative analysis method with secondary data types, and literature studies as data collection methods. The analytical tools used in this study include the Classical Assumption Test, Multiple Linear Regression Model, Hypothesis Test and Determination Coefficient with the help of SPSS. The object of this study is HEALTH CARE listed on the Indonesia Stock Exchange for the 2018-2023 period.

The number of companies listed on the Indonesia Stock Exchange is 32 companies. The sample in this study consisted of 11 retail companies listed on the Indonesia Stock Exchange for the 2019-2023 period. The results of Multiple Linear Regression in this study $Y = 888,565 + 0.18 X_1 - 0.10X_2 - 0.41 X_3 + \dots$. And based on the results of the F test, $F_{table} 10.345 > F_{table}$ is 2.75, which means that there is a simultaneous influence of the independent variables Current Ratio, Debt To Asset Ratio, Debt To Equity Ratio having a significant effect on the dependent variable, namely 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 do not affect Net Profit Margin. Thus it can be concluded that simultaneously Current Ratio, Debt To Asset Ratio and Debt To Equity Ratio have a significant effect on Net Profit Margin. And partially, Current Ratio has a significant effect on Net Profit Margin, while Debt To Asset Ratio and Debt To Equity Ratio do not have a significant effect on Net Profit Margin.