

ABSTRAK

Liana. 210211100098. Pengaruh Likuiditas, Solvabilitas, Dan *Total Asset Turnover (TATO)* Terhadap *Return On Assets (Roa)* Dengan Variabel Ukuran Perusahaan Sebagai Moderasi Pada Industri Telekomunikasi Di Bei Periode 2019-2023. Dibawah bimbingan R. Gatot Heru Pranjoto, S.E., M.M.

Penelitian ini bertujuan untuk menganalisis pengaruh variabel independen terhadap variabel dependen serta variabel moderasi yang mempengaruhi kedua variabel tersebut pada perusahaan sub sektor telekomunikasi yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2019-2023. Data yang digunakan dalam penelitian ini adalah data sekunder. Populasi yang dipilih sejumlah 22 perusahaan. Penentuan sampel menggunakan metode purposive sampling sebanyak 6 perusahaan sebagai sampel penelitian. Penelitian ini menggunakan pendekatan kuantitatif. Hasil penelitian menunjukkan bahwa likuiditas dan total asset turnover berpengaruh positif dan signifikan terhadap Return on Asset. Namun solvabilitas memiliki pengaruh negatif dan tidak signifikan terhadap Return on asset. Selain itu likuiditas dan solvabilitas tidak mampu memoderasi terhadap Return On Asset. Total asset turnover mampu memoderasi terhadap Return On Asset.

Kata Kunci: Likuiditas, Solvabilitas, *Total Asset Turnover*, *Return on Asset* , Ukuran perusahaan

ABSTRAC

Liana. 210211100098. The Influence of Liquidity, Solvency, and Total Asset Turnover (TATO) on Return on Assets (ROA) with the Company Size Variable as Moderation in the Telecommunication Industry in Bei for the 2019-2023 Period. Under the guidance of R. Gatot Heru Pranjoto, S.E., M.M.

This research aims to analyze the influence of independent variables on the dependent variable as well as moderating variables that influence these two variables in telecommunications sub-sector companies listed on the Indonesia Stock Exchange (BEI) during the 2019-2023 period. The data used in this research is secondary data. The selected population was 22 companies. The sample was determined using a purposive sampling method with 6 companies as research samples. This research uses a quantitative approach. The research results show that liquidity and total asset turnover have a positive and significant effect on Return on Assets. However, solvency has a negative and insignificant influence on Return on assets. Apart from that, liquidity and solvency are not able to moderate Return On Assets. Total asset turnover is able to moderate Return On Assets.

Keywords: Liquidity, Solvency, Total Asset Turnover, Return on Assets, Firm size