

ABSTRACT

E-commerce growth can be seen in GMV (Gross Merchandise Value) which is used as a metric to provide an overview of business performance and application growth. However, the most important thing is to look at the company's performance, one of which is to look at the profitability ratio (ROA).

This research aims to analyze whether Total Assets Turnover (TATO), Debt to Assets Ratio (DAR), Debt to Equity Ratio (DER), and Return on Equity (ROE) have an effect on Return on Assets (ROA) in E-commerce in 2020 -2022 partially or simultaneously so that companies are able to carry out company performance analysis.

This research data uses secondary data obtained from e-commerce financial reports in Indonesia for the period 2020 to 2022. This research method is to use descriptive statistical analysis, tests, classic assumptions, multiple regression analysis, hypothesis testing and coefficient of determination.

The research results obtained were that Total Assets Turnover (TATO), Debt to Assets Ratio (DAR), Debt to Equity Ratio (DER), and Return on Equity (ROE) had a simultaneous effect on Return on Assets (ROA), with ROE having a simultaneous effect. simultaneously partial to ROA.

It is hoped that the results of this research can become learning material or reference for further research, it is hoped that it can help e-commerce and investors pay attention to the ROE financial ratio, because it affects ROA.

Keywords: Total Assets Turnover, Debt to Assets Ratio, Debt to Equity Ratio, Return on Equity, Return On Assets, and e-commerce.