

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh likuiditas, solvabilitas, dan aktivitas terhadap profitabilitas perusahaan. Likuiditas, solvabilitas, dan aktivitas masing-masing diukur menggunakan *current ratio*, *debt to equity ratio* dan *total asset turnover*.

Jenis dalam penelitian ini adalah penelitian kuantitatif. Sampel dalam penelitian ini didapatkan dengan menggunakan metode *purposive sampling* yaitu metode pemilihan sampel untuk mendapatkan tujuan penelitian yang sesuai dengan kriteria-kriteria yang telah ditentukan. Berdasarkan metode *purposive sampling* tersebut terpilih 8 perusahaan sampel makanan dan minuman yang terdaftar di Bursa Efek Indonesia selama periode tahun 2014-2018 dengan populasi sebanyak 40 laporan keuangan perusahaan. Sampel yang digunakan merupakan laporan keuangan perusahaan sampel yang telah diaudit dan dipublikasikan oleh pihak Bursa Efek Indonesia. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan menggunakan program SPSS versi 20.

Hasil dalam penelitian ini menunjukkan bahwa *current ratio* berpengaruh terhadap profitabilitas perusahaan, *debt to equity ratio* berpengaruh terhadap profitabilitas perusahaan. *Total asset turnover* juga berpengaruh terhadap profitabilitas perusahaan.

Kata Kunci: Rasio Likuiditas, Rasio Solvabilitas, Rasio Aktivitas Profitabilitas Perusahaan.

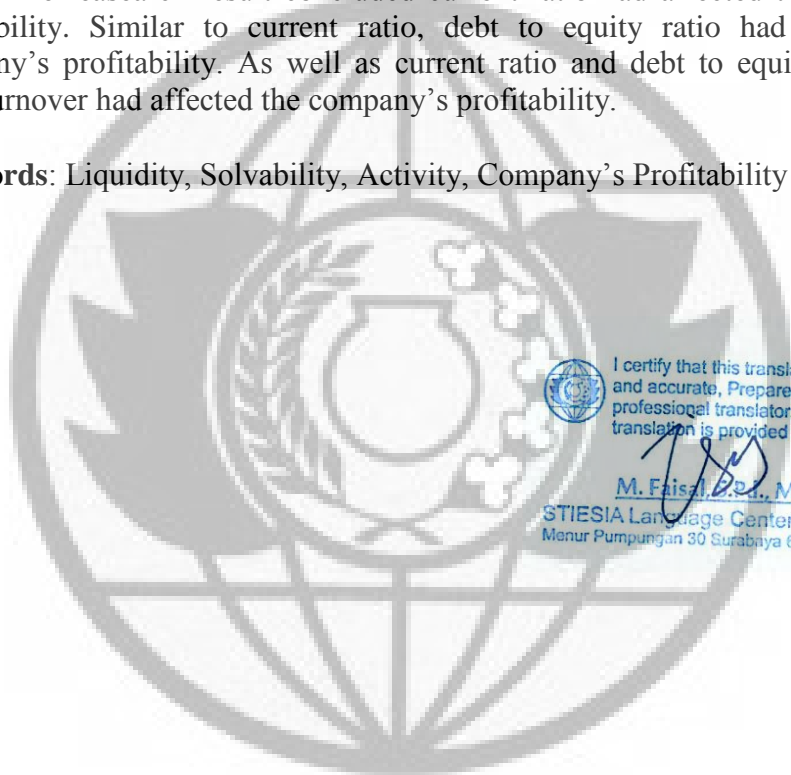
ABSTRACT

This research aimed to examine the effect of liquidity, solvability, and activity on the company's profitability. While, liquidity, solvability, and activity were measured by current ratio, debt to equity ratio and total asset turnover.

The research was quantitative. Moreover, the data collection technique used purposive sampling, in which the sample were based on considered criteria. In line with, there were 8 samples of food and beverages companies which were listed on Indonesia Stock Exchange 2014-2018; with the population 40 company's financial statement. Furthermore, the samples were the company's financial statement which had been audited and published by Indonesia Stock Exchange. In addition, the data analysis technique used multipel linear regression with SPSS 20.

The reasearch result concluded current ratio had affected the company's profitability. Similar to current ratio, debt to equity ratio had affected the company's profitability. As well as current ratio and debt to equity ratio, total asset turnover had affected the company's profitability.

Keywords: Liquidity, Solvability, Activity, Company's Profitability



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