

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh rasio lancar (*current ratio*), perputaran piutang, perputaran persediaan dan perputaran total aktiva terhadap profitabilitas pada perusahaan telekomunikasi yang terdaftar di Bursa Efek Indonesia selama 5 tahun yaitu 2010 sampai 2014. Metode pengambilan sampel menggunakan metode *purposive sampling* yaitu menggunakan sampel dengan kriteria-kriteria seperti perusahaan yang telah terdaftar di Bursa Efek Indonesia, perusahaan yang melaporkan laporan keuangan selama 5 tahun berturut-turut pada periode 2010-2014, laporan keuangan yang telah diaudit serta sampel yang diteliti adalah lima perusahaan telekomunikasi. Variabel dependen dalam penelitian ini yaitu profitabilitas (ROA), sedangkan variabel independen ini yaitu rasio lancar (*current ratio*), perputaran piutang, perputaran persediaan dan perputaran total aktiva. Metode analisis data dengan menggunakan analisis regresi linier berganda. Hasil pengujian kelayakan model menunjukkan bahwa rasio lancar (*current ratio*), perputaran piutang, perputaran persediaan dan perputaran total aktiva variabel penjelas dari profitabilitas (ROA). Hasil pengujian hipotesis menunjukkan bahwa rasio lancar (*current ratio*) dan perputaran total aktiva berpengaruh signifikan terhadap profitabilitas (ROA), sedangkan perputaran piutang dan perputaran persediaan berpengaruh tidak signifikan terhadap profitabilitas (ROA).

Kata Kunci : Rasio lancar (*current ratio*), perputaran piutang, perputaran persediaan, perputaran total aktiva dan profitabilitas

ABSTRACT

The purpose of this research is to test the influence of current ratio, account receivables turnover, inventory turnover and total asset turnover to the profitability in Telecommunication Companies which are listed in Indonesia Stock Exchange during 5 year periods i.e. from 2010 to 2014. The sample collection method has been done by using purposive sampling with certain criteria i.e. the company has been listed in Indonesia Stock Exchange, the company which has reported their financial statement consecutively during 5 year periods from 2010 to 2014, the financial statements have been audited and the samples have been observed are five telecommunication companies. The dependent variable in this research is profitability (ROA), meanwhile the independent variables i.e.: current ratio, account receivables turnover, inventory turnover and total asset turnover. The data analysis method has been done by using multiple linear regressions analysis. The result of model feasibility test shows that current ratio, account receivables turnover, inventory turnover and total asset turnover are the explanatory variables of the profitability (ROA). The result of hypothesis test shows that current ratio and account receivables turnover have significant influence to the profitability (ROA) whereas the account receivables turnover and inventory turnover does not have any influence to the profitability (ROA).

Keywords: *Current Ratio, Account receivables turnover, inventory turnover and total asset turnover, and Profitability.*