

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh rasio likuiditas yang diukur dengan *current ratio* dan *quick ratio* serta rasio aktivitas yang diukur dengan *total asset turnover* terhadap profitabilitas yang diukur dengan *return on asset*. Populasi dalam penelitian ini adalah perusahaan *food and beverage* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2015 sampai 2019.

Penelitian ini merupakan penelitian korelasional dengan pendekatan kuantitatif. Teknik pengumpulan data dilakukan berdasarkan sumber datanya yaitu data sekunder, sumber data di dapat dari database Galeri Investasi Bursa Efek Indonesia (GIBEI). Metode pengambilan sampel menggunakan metode *purposive sampling*. Jumlah sampel pada penelitian ini sebanyak 50 observasi pada 10 perusahaan dalam kurun waktu 5 tahun. Metode analisis yang digunakan dalam penelitian ini menggunakan analisis regresi linier berganda dengan alat bantu aplikasi SPSS (*Statistical Product and Services Solutions*).

Hasil dari penelitian ini menunjukkan bahwa *current ratio* berpengaruh positif terhadap profitabilitas dan *quick ratio* berpengaruh positif terhadap profitabilitas. Sedangkan *total asset turnover* tidak berpengaruh terhadap profitabilitas.

Kata kunci: *current ratio*, *quick ratio*, *total asset turnover*, profitabilitas.



ABSTRACT

The research aimed to examine the effect of liquidity which was measured by Current Ratio and Quick Ratio, also activity which was measured by Total Asset Turn Over on Profitability which was measured by Return On Asset. While, the population was Food and Beverages companies which were listed on Indonesia Stock Exchange (IDX) during 2015-2019.

The research was correlational-quantitative, Moreover, the data were secondary, which was taken from the database of the Investment Gallery of Indonesia Stock Exchange. Furthermore, the data collection technique used purposive sampling. In line with, there were 10 companies as the sample with 50 observations during 5 years. Additionally, the data analysis technique used multiple linear regression with SPSS (Statistical Product and Service Solution).

The research result concluded that Current Ratio had a positive effect on profitability and Quick Ratio had a positive effect on profitability. On the other hand, Total Asset Turnover did not affect profitability.

Keywords: Current Ratio, Quick Ratio, Total Asset Turnover, Profitability

