

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh rasio rasio likuiditas yang diukur dengan *current ratio* (CR), *quick ratio*(QR) dan *cash ratio*(CsH) dan rasio aktivitas yang diukur dengan *accounts receivable turnover*(ARTO), *inventory turnover*(ITO), *working capital turnover*(WCTO), *fixed assets turnover* (FATO), *total assets turnover* (TATO) terhadap kinerja keuangan yang diukur dengan *return on asset* (ROA). Populasi dalam penelitian ini yaitu *food and beverages* yang terdaftar di Bursa Efek Indonesia (BEI). Pada penelitian ini menggunakan teknik pengambilan sampel dengan metode *purposive sampling*. Data yang digunakan dalam penelitian ini berupa laporan keuangan tahun 2016 sampai 2020, sehingga diperoleh 20 perusahaan. Penelitian ini menggunakan metode analisis regresi linier berganda yang diolah dengan alat bantu aplikasi SPSS versi 23.

Hasil penelitian ini menunjukkan bahwa rasio likuiditas yang diukur dengan *current ratio* (CR), *quick ratio* (QR) dan *cash ratio* (CsH) berpengaruh positif dan signifikan terhadap kinerja keuangan. Rasio Aktivitas yang diukur dengan *inventory turnover* (ITO) dan *total assets turnover* (TATO) berpengaruh positif dan signifikan terhadap kinerja keuangan. Sedangkan rasio aktivitas yang diukur dengan *accounts receivable turnover* (ARTO), *working capital turnover* (WCTO), dan *fixed assets turnover* (FATO) tidak berpengaruh signifikan terhadap kinerja keuangan.

Kata kunci: Rasio Likuiditas, Rasio Aktivitas, Kinerja Keuangan

ABSTRAK

This research aimed to examine the effect of liquidity which was measured by Current Ratio (CR), Quick Ratio (QR), and Cash Ratio (CsH) and activity which was measured by Accounts Receivable Turnover (ARTO), Inventory Turnover (ITO), Working Capital Turnover (WCTO), Fixed Asset Turnover (FATO), Total Asset Turnover (TATO) on financial performance which was measured by Return On Asset (ROA). The population was Food and Beverages which were listed on Indonesia Stock Exchange (IDX). Moreover, the data collection technique used purposive sampling. Furthermore, the data were in the form of financial statements during 2016-2020. Therefore, the total samples were 20 companies. Additionally, the data analysis technique used multiple linear regression with SPSS 23.

The research result concluded that liquidity which was measured by CR, QR, and CsH had a positive and significant effect on financial performance. Likewise, activity which was measured by ITO and TATO had a positive and significant effect on financial performance. On the other hand, ARTO, WCTO, and FATO had an insignificant effect on financial performance.

Keywords: *Liquidity, Activity, Financial Performance*



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