

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh rasio likuiditas, solvabilitas dan aktivitas terhadap profitabilitas. likuiditas diukur dengan *Current Ratio* (CR), solvabilitas diukur dengan *Debt to Equity Ratio* (DER), aktivitas diukur dengan *Total assets turnover* (TATO) dan profitabilitas diukur dengan *Return on Assets* (ROA).

Populasi dalam penelitian ini adalah perusahaan semen yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2015-2020. Data yang digunakan dari penelitian ini adalah laporan tahunan (*annual report*) melalui website resmi Bursa Efek Indonesia. Sampel dalam penelitian ini diperoleh menggunakan purposive sampling dengan 2 kriteria yang telah ditentukan sehingga diperoleh sampel sebanyak 6 perusahaan dengan keseluruhan data sejumlah 36 data. Penelitian ini merupakan jenis penelitian korelasional dengan pendekatan kuantitatif. Metode analisis yang digunakan pada penelitian ini adalah metode analisis regresi linier berganda.

Hasil analisis penelitian ini menunjukkan bahwa likuiditas tidak berpengaruh terhadap profitabilitas, solvabilitas berpengaruh terhadap profitabilitas dan aktivitas berpengaruh terhadap profitabilitas. Artinya Hasil penelitian ini mengungkapkan bahwa likuiditas tidak mempengaruhi kenaikan nilai profitabilitas. Untuk variable solvabilitas dan aktivitas mempengaruhi kenaikan atau penurunan nilai profitabilitas.

Kata kunci: Likuiditas, Solvabilitas, Aktivitas, Profitabilitas

ABSTRACT

This research aimed to examine the effect of liquidity, solvability, and activity on profitability. The liquidity was measured by Current Ratio (CR), solvability was measured by Debt to Equity Ratio (DER), activity was measured by Total Asset Turnover, and profitability was measured by Return On Asset (ROA).

The population was cement companies which were listed on Indonesia Stock Exchange (IDX) during 2015-2020. Moreover, the data were annual reports which were taken from the official website of Indonesia Stock Exchange. Furthermore, the data collection technique used purposive sampling with two criteria given. In line with that, there were 6 companies as a sample. In total, there were 36 data samples. The research was correlational-quantitative. Additionally, the data analysis technique used multiple linear regression.

The research result concluded that liquidity did not affect profitability. On the other hand, solvability affected profitability. Likewise, activity affected profitability. It meant, liquidity did not affect the increase of profitability. In contrast, solvability as well as activity affected the increase or decrease of profitability.

Keywords: *Liquidity, Solvability, Activity, Profitability*



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M. Faisal, S.Pd., M.Pd

STIESIA Language Center
Menur Pumpungan 30 Surabaya 60118, Indonesia