

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh rasio keuangan terhadap laba pada perusahaan manufaktur sektor Kesehatan yang terdaftar di Bursa Efek Indonesia tahun 2016-2020. Rasio keuangan dalam penelitian ini diukur dengan *current ratio*, *total assets turn over*, *debt to assets ratio* dan *return on assets*. Pengambilan sampel dilakukan dengan cara sampling jenuh. Dan sampel yang digunakan sebanyak 8 perusahaan manufaktur sektor Kesehatan. Metode analisis data yang digunakan adalah analisis regresi linear berganda dan menggunakan program SPSS 25.

Hasil penelitian disimpulkan bahwa *current ratio* berpengaruh negatif dan tidak signifikan terhadap laba, artinya perusahaan belum mampu memanfaatkan total aktiva lancarnya untuk melunasi hutang jangka pendek. *Total assets turn over* berpengaruh positif dan signifikan terhadap laba, artinya perusahaan mampu memanfaatkan total aktiva secara efektif untuk meningkatkan penjualan perusahaan dan laba. *Debt to assets ratio* berpengaruh negatif dan signifikan terhadap laba, artinya perusahaan mampu mengelola total hutang dan total aktiva untuk mempengaruhi laba perusahaan. *Return on assets* berpengaruh negatif dan tidak signifikan terhadap laba, artinya perusahaan belum mampu memanfaatkan seluruh aktiva untuk menghasilkan laba perusahaan.

Kata kunci: *current ratio*, *total assets turn over*, *debt to assets ratio*, *return on assets*, laba.

ABSTRACT

This research aimed to examine the effect of financial ratios on profit at manufacturing companies in the health sector listed on Indonesia Stock Exchange during 2016-2020. Furthermore, the financial ratio was measured by Current Ratio, Total Assets Turnover, Debt to Assets Ratio, and Return On Assets. The sample collection conducted by saturation sampling. Meanwhile, the research sample used 8 manufacturing companies in the health sector. Furthermore, the research was quantitative. Moreover, the data analysis method used multiple linear regressions and SPSS 25.

The research result concluded that the current ratio had a negative and insignificant effect on the profit, meaning that the company was incapable to take the advantage of total current assets to pay off short-term debt. Total assets turnover had a positive and significant effect on the profit, meant that the company was able to take an effective advantage of the total asset to prove the company's sales. Moreover, Debts to assets ratio had a negative and significant effect on the profit, meant that the company was able to manage the total debt and total asset to affect the profit changes. On the other hand, return on assets had a negative and insignificant effect on the profit, meaning that the company was incapable to take advantage of all the asset to gain the company's profit.

Keywords: *Current Ratio, Total Assets Turnover, Debt to Assets Ratio, Return On Assets, Profit.*

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