PENGARUH LIKUIDITAS, *LEVERAGE* DAN AKTIVITAS TERHADAP PROFITABILITAS PERUSAHAAN

(STUDI PADA PERUSAHAAN SEKTOR MANUFAKTUR SUBSEKTOR MAKANAN DAN MINUMAN YANG TERDAFTAR DI BEI PERIODE 2015-2019)

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh likuiditas, *leverage* dan aktivitas secara parsial maupun simultan terhadap profitabilitas. Ada banyak faktor yang dapat mempengaruhi profitabilitas (*Return On Asset*), namun pada penelitian ini, peneliti hanya mengambil tiga variabel yaitu likuiditas (*Current Ratio*), *leverage* (*Debt to Equity Ratio*) dan aktivitas (*Total Asset Turn Over*). Penelitian ini menggunakan jenis penelitian kuantitatif dengan metode analisis yang digunakan adalah uji asumsi klasik, regresi linier berganda dan pengujian hipotesis. Subjek penelitian adalah perusahaan manufaktur subsektor makanan minuman yang terdaftar di Bursa Efek Indonesia periode 2015-2019. Teknik pengambilan sampel yang digunakan *purposive sampling*. Dari 32 perusahaan terdapat 18 perusahaan yang sesuai kriteria sampel. Hasil penelitian menunjukan bahwa secara parsial *Current Ratio* berpengaruh signifikan terhadap *Return On Asset*, *Debt to Equity Ratio* tidak memiliki pengaruh signifikan terhadap *Return On Asset*, *Total Asset Turn Over* berpengaruh signifikan terhadap *Return On Asset* dan secara simultan variabel *Current Ratio, Debt to Equity Ratio* dan *Total Asset Turn Over* berpengaruh signifikan terhadap *Return On Asset*.

Kata kunci : *Likuiditas, Leverage, Aktivitas, Profitabilitas*

THE EFFECT OF LIQUIDITY, LEVERAGE AND ACTIVITY ON COMPANY PROFITABILITY

(STUDY OF THE MANUFACTURING SECTOR COMPANIES FOOD AND BEVERAGE SUBSERSY REGISTERED ON THE IDX FOR THE 2015-2019 PERIOD)

ABSTRACT

This study aims to determine the effect of liquidity, leverage and partial and simultaneous activity on profitability. There are many factors that can affect profitability (Return On Asset), but in this study, researchers only took three variables, namely liquidity (Current Ratio), leverage (Debt to Equity Ratio) and activity (Total Asset Turn Over). Research using this type of quantitative research with the analytical method used is the classical assumption test, multiple linear regression and hypothesis testing. The research subject is a food and beverage sub-sector manufacturing company listed on the Indonesia Stock Exchange for the period 2015-2019. The sampling technique used was purposive sampling. Of the 32 companies, 18 companies matched the sample criteria. The results show that partially Current Ratio has a significant effect on Return On Assets, Debt to Equity Ratio has no significant effect on Return On Asset, Total Asset Turn Over has a significant effect on Return On Asset and simultaneously the variables Current Ratio, Debt to Equity Ratio Total Asset Turn Over has a significant effect on Return On Assets.

Keywords: Liquidity, Leverage, Activity, Profitability