ABSTRAK

PENGARUH CURRENT RATIO, CASH TURNOVER, TOTAL ASSETS TURNOVER, DAN DEBT TO EQUITY RATIO TERHADAP PROFITABILITAS PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2017-2019

ROLIN VINA ROSALINA SINAGA
Program Studi S1-Akuntansi
Fakultas Ekonomi Universitas Prima Indonesia
Email: rolinsinaga2000@gmail.com

Profit merupakan pendapatan bersih perusahaan yang diperoleh atas terjadinya transaksi penjualan atau bisnis pada perusahaan dalam periode tertentu. Profit juga menggambarkan kriteria untuk mengetahui tingkat kemajuan sebuah perusahaan. Hasil penelitian ini bermaksud menguji Pengaruh dari *Current Ratio*, *Cash Turnover*, *Total Assets Turnover*, dan *Debt to equity Ratio* terhadap *Profitabilitas* Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia Periode 2017-2019. Dalam penelitian ini peneliti menggunakan *Return On Assets (ROA)* untuk melakukan penghitungan hasil Profitabilitas. Penelitian ini menggunakan populasi perusahaan Manufaktur. Penggunaan *Purposive Sampling* dilakukan untuk menentukan data sampel dari penelitian ini dengan total sampel 58 perusahaan. Penelitian ini menerapkan metode analisis data regresi berganda. Perkembangan penelitian membuktikan variabel Profitabilitas bisa dijelaskan oleh variabel *Current Ratio*, *Cash Turnover*, *Total Assets Turnover*, dan *Debt to Equity Ratio* sebesar 38%. Perolehan dari penelitian ini menunjukkan *Current Ratio* secara parsial tidak berdampak positif dan tidak signifikan terhadap *Profitabilitas* (*Return On Assets*). *Cash Turnover* secara parsial berdampak negative dan tidak signifikan terhadap *Profitabilitas* (*Return On Assets*). *Total Assets Turnover* secara parsial berdampak positif dan signifikan terhadap *Profitabilitas (Return On Assets)*. *Debt to Equity Ratio* secara parsial tidak berdampak negative dan signifikan terhadap *Profitabilitas (Return On Assets*). Sedangkan secara uji simultan *CR*, *CTR*, *TATO*, dan *DER* berdampak positif dan signifikan terhadap *Profitabilitas (Return On Assets).*

Kata Kunci : Current Ratio, Cash Turnover, Total Assets Turnover, Debt to Equity Ratio dan Return On Assets.

ABSTRACT

THE EFFECT OF CURRENT RATIO, CASH TURNOVER, TOTAL ASSETS TURNOVER, AND DEBT TO EQUIITY RATIO ON PROFITABILITY OF MANUFACTURING COMPANIES REGISTERED IN INDONESIA STOCK EXCHANGE 2017-2019

ROLIN VINA ROSALINA SINAGA
Study Program S1-Accounting
Faculty of Economics, University of Prima Indonesia
Email: rolinsinaga2000@gmail.com

Profit is the company's net income earned on the occurrence of sales or business transactions at the company within a certain period. Profit also describes the criteria for knowing te level of progress of a company. The results of this study intend to examine the effect of Current Ratio, Cash Turnover, Total Assets Turnover, and Debt to Equity Ratio on Profitability in Manufacturing Companies Listed on the Indonesia Stock Exchange 2017-2019 Period. In this study, researchers used Return On Assets (ROA) to calculate the results of profitability. This study uses a population of manufacturing companies. The use of purposive sampling was carried out to determine the sample data from this study with a total sample of 58 companies. Tis research applies multiple regression data analysis method. The development of research proves that the Profitability variable can be explained by the variables Current Ratio, Cash Turnover, Total Assets Turnover, and Debt to Equity Ratio of 38%. The result of this research shows that the Current Ratio partially has no positive and insignificant impact on profitability (Return on Assets). Partial cash turnover has a negative and insignificant impact on profitability (Return on Assets). Total Assets Turnover partially has a positive and significant impact on Profitability (Return on Assets). Debt to Equity Ratio partially does not have a negative and significant impact on profitability (Return on Assets). Meanwhile, the simultaneous CR,CTR, TATO,and DER tests have a positive and significant impact on profitability (Return on Assets).

Keywords: *Current Ratio, Cash Turnover, Total Assets Turnover, Debt to Equity Ratio and Return on Assets*.