

ABSTRAK

PENGARUH CURRENT RATIO, DEBT TO EQUITY RATIO , TOTAL ASSET TURNT OVER DAN RASIO PERPUTARAN KAS TERHADAP PROFITABILITAS PADA PERUSAHAAN INDUSTRI BARANG KONSUMSI YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2016-2019

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Tujuan penelitian ini adalah untuk menentukan pengaruh current ratio, debt to equity ratio, total asset turnt over, dan rasio perputaran kas terhadap profitabilitas pada perusahaan industri barang konsumsi yang terdaftar di Bursa Efek Indonesia populasinya adalah Industri Barang Konsumsi yang terdaftar di Bursa Efek Indonesia periode 2016-2019. Sampel ditentukan dengan teknik kriteria *purposive* ,diperoleh sampel sejumlah 31 perusahaan. Jenis data dalam penelitian ini adalah data sekunder yang diperoleh dari laporan keuangan perusahaan Industri Barang Konsumsi yang terdaftar di Bursa Efek Indonesia. Dengan hasil penelitian menunjukkan bahwa:

Current Ratio (CR) tidak mempengaruhi dan tidak signifikan terhadap ROA, Debt To Equity Ratio (DER) memiliki pengaruh positif dan signifikan terhadap ROA, Total Asset Turn Over (TATO) memiliki pengaruh positif dan signifikan terhadap ROA, Cash Turn Over tidak mempengaruhi dan tidak signifikan terhadap ROA.

Kata kunci : Curren Ratio, Debt To Equity Ratio, Total Asset Turn Over, Cash Turn Over

ABSTRACT

EFFECT OF CURRENT RATIO, DEBT TO EQUITY RATIO, TOTAL ASSETS TURN OVER AND RATIO OF CASH RETURNS TO PROFITABILITY IN CONSUMPTION GOODS INDUSTRY COMPANY REGISTERED ON THE EXCHANGE INDONESIA TAHUN SECURITIES 2016-2019

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The purpose of this research is to determine the effect of current ratio, debt to equity ratio, total asset turn over, and cash turnover ratio to profitability in consumer goods industry companies listed on the Indonesia Stock Exchange. Indonesia's population is the Consumer Goods Industry which is listed on the Indonesia Stock Exchange for the period 2016-2019. The sample was determined by purposive criteria technique, obtained a sample of 31 companies. The type of data in this study is secondary data obtained from the financial statements of the Consumer Goods Industry companies listed on the Indonesia Stock Exchange. The research results show that:

Current Ratio (CR) does not affect and is not significant towards ROA, Debt To Equity Ratio (DER) has a positive and significant effect on ROA, Total Asset Turn Over (TATO) has positive and significant effect on ROA, Cash Turn Over does not and does not significantly affect ROA.

Keywords: Curren Ratio, Debt To Equity Ratio, Total Asset Turn Over, Cash Turn Over