ABSTRAK

PENGARUH *CURRENT RATIO, DEBT TO EQUITY RATIO, CASH TURNOVER* DAN SIZE PERUSAHAAN TERHADAP KINERJA KEUANGAN PADA PERUSAHAAN FOOD AND BEVERAGE YANG TERDAPAT DI BEI PERIODE 2018-2020

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Penelitian ini bertujuan untuk melihat pengaruh variable *current ratio*, *debt to equity ratio*, cash ratio dan size perusahaan terhadap kinerja keuangan. Populasi penelitian ini diperoleh 32 perusahaan yang terseleksi memakai *purposive sampling* melalui kriteria tertentu sebanyak 19 perusahaan dikali empat tahun menjadi 57. Jenis data yang dipergunakan dalam penelitian ini ialah data kuantitatif. Sumber data pada penelitian ini ialah data sekunder. Teknik pengumpulan data dijalankan melalui teknik dokumentasi serta analisis data menggunakan analisis linear berganda dengan menggunakan uji F dan uji t di level signifikan 5% dan koefisien determinasi. Hasil penelitian secara parsial menunjukkan bahwa current ratio dan cash turnover tidak berpengaruh siginifikan terhadap kinerja keuangan, debt to equity ratio dan size perusahaan berpengaruh negatif signifikan terhadap kinerja keuangan, Hasil penelitian secara simultan current ratio, debt to equity ratio, cash turnover dan size perusahaan berpengaruh terhadap kinerja keuangan.

KataKunci :Current ratio, Debt To Equity Ratio, Cash Turnover, Size Perusahaan, Kinerja Keuangan.

ABSTRACT

THE EFFECT OF CURRENT RATIO, DEBT TO EQUITY RATIO, CASH TURNOVER AND COMPANY SIZE ON FINANCIAL PERFORMANCE IN FOOD AND BEVERAGE COMPANIES LISTED ON THE BEI FOR THE 2018-2020 PERIOD

This study aims to see the effect of the current ratio, debt to equity ratio, cash ratio and company size variables on financial performance. The population of this research obtained 32 companies selected using purposive sampling through certain criteria as many as 19 companies multiplied by four years to 57. The type of data used in this study is quantitative data. The source of data in this research is secondary data. The data collection technique was carried out through documentation techniques and data analysis using multiple linear analysis using the F test and t test at a significant level of 5% and a coefficient of determination. The results of the partial study show that the current ratio and cash turnover have no significant effect on financial performance, debt to equity ratio and company size have a significant negative effect on financial performance. finance.i

Keywords: Current ratio, Debt To Equity Ratio, Cash Turnover, Company Size, Financial Performance.