ABSTRAK

PENGARUH RASIO LANCAR, DEBT RATIO DAN TOTAL ASSET TURNOVERRATIO (TATO) TERHADAP PROFITABILITAS PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA

PERIODE 2018 – 2020

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Kondisi ekonomi di Indonesia saat ini sedang dalam masa perkembangan yang cukup baik. Perusahaan manufaktur salah satu perusahaan industri yang mengelola barang mentah menjadibarang yang siap dijual. Perusahaan manufaktur berpengaruh besar pada pendapatan dan perkembangan perekonomian di Indonesia. Perusahaan manufaktur terbagi menjadi 3 sektor utama yang terdiri dari Sektor Industri Dasar dan Kimia, Sektor Aneka Industri dan Sektor Industri Barang Konsumsi. Penelitian ini menggunakan sampel 70 perusahaan Manufaktur dengan periode 2018-2020. Penelitian ini menggunakan data sekunder dan metode purposive sampling. Metode analisis menggunakan metode regresi linear berganda. Hasil dari penelitian ini menunjukkan bahwa secara simulatan Rasio lancar, Debt Ratio dan Asset Turnover Ratio (TATO) berpengaruh secara signifikan terhadap Profitabalitas. Secara parsial, variabel rasio lancar, debt ratio dan total asset tunover ratio (TATO) tidak berpengaruh terhaadap profitabilita. Hasil uji koefisien determinasi diperoleh nilai adjusted R Square 0,175 atau sebesar 17,5 persen yang berarti variabel dependen yaitu profitabilitas dapat dijelaskan oleh variasi ketiga variabel bebas yaitu perputaran kas, perputaran modal kerja dan rasio lancar sebesar 17,5 persen sedangkan sisanya 82,5 persen dijelaskan oleh faktor faktor lain yang tidakditeliti dalam penelitian ini.

***Keywords*: Rasio Lancar, Debt Ratio dan Total Asset Turnover Ratio (TATO) Profitabilitas**

ABSTRACT

THE EFFECT OF CURRENT RATIO, DEBT RATIO AND TOTAL ASSET TURNOVER RATIO (TATO) ON PROFITABILITY IN MANUFACTURING COMPANIES LISTED ONTHE INDONESIA STOCK EXCHANGE

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Economic conditions in Indonesia are currently in a period of fairly good development. The manufacturing company is one of the industrial companies that manages raw goods into goods that are ready to be sold. Manufacturing companies have a big influence on income and economic development in Indonesia. Manufacturing companies are divided into 3 main sectors consisting of the Basic and Chemical Industry Sector, the Miscellaneous Industry Sector and the Consumer Goods Industry Sector. This study uses a sample of 70 manufacturing companies with the 2018-2020 period. This study uses secondary data and purposive sampling method. The method of analysis using multiple linear regression method. The resultsof this study indicate that the current ratio, debt ratio and asset turnover ratio (TATO) have a significant effect on profitability. Partially, the variables of current ratio, debt ratio and total asset turnover ratio (TATO) have no effect on profitability. The coefficient of determination test results obtained an adjustedR Square value of 0.175 or 17.5 percent, which means that the dependent variable, namely profitability, can be explained by variations of the three independent variables, namely cash turnover, working capital turnover and current ratio of17.5 percent while the remaining 82.5 percent. explained by other factors notexamined in this study.

Keywords: Current Ratio, Debt Ratio and Total Asset Turnover Ratio (TATO) Profitability