ABSTRAK

Profitabilitas dalam suatu perusahaan bertujuan untuk menilai keahlian perusahaan dalam menghasilkan laba serta kemampuan perusahaan dalam membayar utang kepada kreditur. Penelitian ini bermaksud untuk mengetahui pengaruh Likuiditas (QR*), Total Assets Turnover (TATO), Debt To Equity Ratio (DER)*, dan Perputaran Persediaan terhadap Profitabilitas.

Jenis penelitian ini adalah deskrkiptif kuantitatif dengan data sekunder, pemilihan sampel menggunakan purposive sampling, dan metode pengujian menggunakan analisis regresi linear berganda. Populasi dalam penelitian ini adalah 155 perusahaan manufaktur yang terdaftar di BEI periode 2015-2018.

Berdasarkan hasil penelitian diketahui bahwa secara simultan Likuiditas (QR), *Total Assets Turnover (TATO), Debt To Equity Ratio (DER)*, dan Perputaran Persediaan berpengaruh positif dan signifikan. Secara parsial, hanya Likuiditas (QR), dan *Total Assets Turnover (TATO)* yang berpengaruh positif dan signifikan terhadap profitabilitas sedangkan *Debt To Equity Ratio (DER)*, dan Perputaran Persediaan tidak memiliki pengaruh secara signifikan terhadap Profitabilitas.

ABSTRACT

Profitability in a company aims to assess the company's expertise in generating profits and the company's ability to pay debts to creditors. This study aims to determine the effect of Liquidity (QR), Total Assets Turnover (TATO), Debt To Equity Ratio (DER), and inventory turnover on profitability.

This type of research is quantitative descriptive with secondary data, sample selection using purposive sampling, and testing methods using multiple linear regression analysis. The population in this study amounted to 155 manufacturing companies listed on the Indonesia Stock Exchange in the 2015-2018 period.

Based on the results of the study note that simultaneous Liquidity (QR), Total Assets Turnover (TATO), Debt To Equity Ratio (DER), and Inventory Turnover have positive and significant effects. Partially, only Liquidity (QR), and Total Assets Turnover (TATO) have a positive and significant effect on Profitability while Debt To Equity Ratio (DER), and Inventory Turnover have no significant effect on Profitability.