

“Pengaruh Current Ratio, Debt to Equity Ratio, Quick Ratio dan Inventory turnover Terhadap Kinerja Keuangan pada Perusahaan Peraih The Indonesia Most Trusted Company-CGPI Periode 2018-2021”.

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Laporan keuangan dapat dijadikan sebagai acuan dalam rangka menilai kinerja perusahaan melalui efisiensi dari aktivitas dalam menghasilkan keuntungan. Apabila suatu informasi disajikan dengan benar, informasi tersebut sangat berguna bagi perusahaan dalam pengambilan keputusan dan untuk mengetahui kinerja perusahaan. Untuk mengukur seberapa besar keberhasilan perusahaan dalam memperoleh tingkat pengembalian atas laba maka perlu dilakukan analisis keuangan, Penulis menggunakan pendekatan kuantitatif dalam penelitiannya, dimana data berasal dari pengolahan data sekunder berupa laporan keuangan yang dipublikasikan di BEI yang tersedia di www.idnfinancial.com, dengan menggunakan 44 sampel laporan keuangan perusahaan Peraih The Indonesia Most Trusted Company-CGPI Periode 2018-2021. Current ratio terhadap kinerja keuangan $0,000 < 0,05$ dan nilai Thitung $7,112 > T_{tabel} 2,023$. Maka dapat disimpulkan bahwa current ratio secara parsial positif dan signifikan terhadap kinerja keuangan. Debt to equity ratio terhadap kinerja keuangan $0,901 > 0,05$ dan nilai Thitung $0,126 < T_{tabel} 2,023$. Maka dapat disimpulkan bahwa debt to equity ratio secara parsial tidak berpengaruh terhadap kinerja keuangan. Quick ratio terhadap kinerja keuangan $0,673 > 0,05$ dan nilai Thitung $-0,425 < T_{tabel} 2,023$. Maka dapat disimpulkan bahwa quick ratio secara parsial tidak berpengaruh terhadap kinerja keuangan. Inventory turnover terhadap kinerja keuangan $0,791 > 0,05$ dan nilai Thitung $0,266 < T_{tabel} 2,023$. Nilai Fhitung $12,906 >$ dari Ftabel 2.61 Maka Terdapat pengaruh antara variabel independen dan dependen pada penelitian

Kata Kunci : Current Ratio, Debt to Equity Ratio, Quick Ratio, Inventory turnover Dan Kinerja Keuangan

ABSTRACT

Financial reports can be used as a reference in order to assess company performance through the efficiency of activities in generating profits. If information is presented correctly, the information is very useful for the company in making decisions and for knowing the company's performance. To measure how successful a company is in obtaining a rate of return on profits, it is necessary to carry out financial analysis. The author uses a quantitative approach in his research, where the data comes from secondary data processing in the form of financial reports published on the IDX which is available at www.idnfinancial.com, using 44 samples of financial reports from companies that won The Indonesia Most Trusted Company-CGPI for the 2018-2021 period. The current ratio to financial performance is $0.000 < 0.05$ and the T value is $7.112 > T$ table 2.023. So it can be concluded that the current ratio is partially positive and significant on financial performance. The debt to equity ratio for financial performance is $0.901 > 0.05$ and the T value is $0.126 < T$ table 2.023. So it can be concluded that the debt to equity ratio partially has no effect on financial performance. The quick ratio to financial performance is $0.673 > 0.05$ and the T value is $-0.425 < T$ table 2.023. So it can be concluded that the quick ratio partially has no effect on financial performance. Inventory turnover on financial performance is $0.791 > 0.05$ and the T value is $0.266 < T$ table 2.023. Fcount value 12.906 > from Ftable 2.61 So there is an influence between the independent and dependent variables in the research

Keywords: Current Ratio, Debt to Equity Ratio, Quick Ratio, Inventory turnover and Financial Performance