

ABSTRAK

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PENGARUH *LEVERAGE*, LIKUIDITAS, DAN EFISIENSI TERHADAP PROFITABILITAS PADA PERUSAHAAN DALAM INDEKS LQ45 NON BANK

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Kata kunci : *Leverage*, Likuiditas, Efisiensi, Profitabilitas

Penelitian ini bertujuan untuk menganalisis dan menguji pengaruh *leverage*, likuiditas, dan efisiensi terhadap profitabilitas. Data yang diperoleh dari perusahaan yang terdaftar di indeks LQ 45 Non Bank periode 2017-2020. Variabel *leverage* diukur dengan *Debt to Equity Ratio* (DER), Variabel likuiditas diukur dengan *Current Ratio* (CR), variabel efisiensi diukur dengan *total asset turnover* (TAT), variabel profitabilitas diukur dengan *Return On Asset* (ROA). Penelitian menggunakan metode kuantitatif dengan jenis data sekunder yang berupa laporan keuangan yang diperoleh dari situs Bursa Efek Indonesia (www.idx.co.id). Teknik pengambilan sampel yang digunakan dalam penelitian ini adalah metode *purposive sampling*, dimana total populasi sebanyak 39 perusahaan yang termasuk dalam indeks LQ 45 non bank selama periode 2017-2020 dan diperoleh 19 perusahaan yang menjadi sampel penelitian. Penelitian ini menggunakan metode analisis regresi linier berganda dengan bantuan program *Statistical Product And Service Solution* (SPSS) 26. Hasil pengujian secara parsial (uji-t) menunjukkan bahwa variabel *leverage* yang diproksikan *debt to equity rasio* (DER) tidak berpengaruh signifikan terhadap profitabilitas. variabel likuiditas yang diproksikan *current rasio* (CR) tidak berpengaruh signifikan terhadap profitabilitas. Variabel efisiensi yang diproksikan *total aset turnover* (TAT) berpengaruh signifikan terhadap profitabilitas. Secara simultan *leverage*, likuiditas, dan efisiensi berpengaruh signifikan terhadap profitabilitas.

ABSTRACT

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THE EFFECT OF LEVERAGE, LIQUIDITY, AND EFFICIENCY ON PROFITABILITY ON COMPANIES IN NON-BANK LQ45 INDEX

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Keywords : Leverage, Liquidity, Efficiency, Profitability

This study aims to analyze and examine the effect of leverage, liquidity, and efficiency on profitability. Data obtained from companies listed on the LQ 45 Non-Bank index for the 2017-2020 period. The leverage variable is measured by the Debt to Equity Ratio (DER), the liquidity variable is measured by the Current Ratio (CR), the efficiency variable is measured by the total asset turnover (TAT), the profitability variable is measured by Return On Assets (ROA. The study uses quantitative methods with this type of data). secondary data in the form of financial reports obtained from the Indonesia Stock Exchange website (www.idx.co.id). The sampling technique used in this study was purposive sampling method, where the total population of 39 companies included in the LQ 45 non-bank index during for the 2017-2020 period and 19 companies were selected as research samples. This research used the multiple linear regression analysis method with the help of the Statistical Product And Service Solution (SPSS) 26 program. The results of the partial test (t-test) show that the leverage variable proxied by debt to equity ratio (DER) has no significant effect on profitability. The liquidity variable proxied by the current ratio (CR) has no significant effect on profitability. The efficiency variable proxied by total asset turnover (TAT) has a significant effect on profitability. Simultaneously leverage, liquidity, and efficiency have a significant effect on profitability