

PENGARUH LIKUIDITAS, AKTIVITAS, DAN SOLVABILITAS TERHADAP PROFITABILITAS PADA PERUSAHAAN SUB SEKTOR TEKSTIL DAN GARMEN YANG TERDAFTAR DI BURSA EFEK INDONESIA

Oleh

Putu Dian Darmayanti, NIM 1617041208

Jurusan Manajemen, Fakultas Ekonomi

ABSTRAK

Penelitian mempunyai tujuan menganalisis dampak dari likuiditas, aktivitas, dan solvabilitas pada profitabilitas, baik melalui simultan maupun parsial. Rancangan pada penelitian yakni penelitian kuantitatif kausal. Subjek penelitian yang dipakai yaitu perusahaan sub sektor tekstil dan garmen yang tercantum di Bursa Efek Indonesia serta objek penelitian yang dipakai yaitu likuiditas, aktivitas, dan solvabilitas serta profitabilitas. Populasi penelitian yaitu perusahaan sub sektor tekstil dan garmen yang tercantum di Bursa Efek Indonesia, dimana terdapat 16 perusahaan. Pengumpulan data dilaksanakan dengan pencatatan dokumen, dan dianalisis dengan memakai analisis regresi linier berganda. Hasil dari penelitian dapat menerangkan bahwa (1) likuiditas, aktivitas, dan solvabilitas memberikan dampak melalui simultan pada profitabilitas, (2) likuiditas memberikan dampak positif dan signifikan pada profitabilitas, (3) aktivitas memberikan dampak positif dan signifikan, (4) solvabilitas memberikan dampak positif dan signifikan.

Kata kunci: likuiditas, aktivitas, solvabilitas dan profitabilitas

THE EFFECT OF LIQUIDITY, ACTIVITY, AND SOLVENCY ON PROFITABILITY IN TEXTILE AND GARMENT SUB SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE

By

Putu Dian Darmayanti, NIM 1617041208

Department of Management, Faculty of Economics

ABSTRACT

The goal of this study is to look at how liquidity, activity, and solvency affect profitability, either all at once or in parts. The research will be conducted using causal quantitative research. The research aims were liquidity, activity, solvency, and profitability, and the research subjects were textile and garment sub-sector enterprises listed on the Indonesia Stock Exchange. The textile and garment sub-sector companies registered on the Indonesia Stock Exchange, of which there are 16 companies, make up the research population. Data was gathered through the use of recording documents, and multiple linear regression analysis was used to examine the results. The findings show that (1) liquidity, activity, and solvency all have a simultaneous impact on profitability, (2) liquidity has a positive and significant impact on profitability, (3) activity has a positive and significant impact on profitability, and (4) solvency has a significant impact on profitability. positive and important

Keywords: liquidity, activity, solvency and profitability