

ABSTRAK

Okky Syahfira Juwita, 2022. **Analisis Pengaruh Likuiditas, Modal Kerja, dan Lverage Terhadap Profitabilitas Perusahaan Manufaktur Sub Sektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia Pada Tahun 2017 – 2021. Dibimbing oleh bapak Drs. Bambang Sudarsono, M.M.**

Penelitian ini bertujuan untuk mengetahui juga menganalisis bagaimana pengaruh Likuiditas, Modal Kerja dan *Lverage* terhadap Profitabilitas. Variabel bebas dalam penelitian ini meliputi *Current Ratio* (CR), *Working Capital Turnover* (WCT), *Debt to Assets Ratio* (DAR) dan variabel terikat *Return on Assets* (ROA). Jenis penelitian yang dilakukan menggunakan pendekatan kuantitatif. Populasi penelitian ini adalah perusahaan manufaktur sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia (BEI). Teknik pengambilan sampel yang digunakan yaitu *purposive sampling* sehingga didapat sebanyak 10 perusahaan. Analisis data yang digunakan berupa statistic deskriptif, uji asumsi klasik, dan analisis regresi linier berganda.

Hasil analisis regresi linier berganda secara simultan menunjukkan bahwa variabel *Current Ratio* (CR), *Working Capital Turnover* (WCT), dan *Debt to Assets Ratio* (DAR) berpengaruh positif dan signifikan terhadap *Return On Assets* (ROA). Hasil analisis regresi linier berganda secara parsial dengan variabel terikat *Return On Assets* menunjukkan bahwa variabel bebas *Current Ratio* dan *Debt to Assets Ratio* tidak berpengaruh signifikan terhadap *Return On Assets*, sedangkan *Working Capital Turnover* berpengaruh signifikan terhadap *Return On Assets*. Koefisien determinasi (R^2) variabel terikat *Return On Assets* (ROA) sebesar 40%.

Kata Kunci: *Curent Ratio*, *Working Capital Turnover*, *Debt to Assets Ratio*, *Return On Assets* (ROA).

ABSTRACT

Okky Syahfira Juwita, 2022. **The Effect of Liquidity, Working Capital Turnover, and Leverage on Profitability of Manufacturing Company Sub Sector of Food and Beverage Listed on Indonesia Stock Exchange (IDX) Period 2017 – 2021. Under the guidance of Mr. Bambang Sudarsono, M.M.**

This study was aimed to know and analyze the effect of Liquidity, Working Capital Turnover, and Leverage on Profitability. The independent variables in this research include Current Ratio (CR), Working Capital Turnover (WCT), and Debt to Assets Ratio (DAR), while the dependent variable is Return On Assets (ROA). The type of research used quantitative approach. The population in this research was used sector of food and beverage companies listed on Indonesia Stock Exchange (IDX). The sampling technique used purposive sampling, so that obtained 10 sample companies. Data analyze used descriptive statistic, test of classical assumption, and multiple linear regression analysis.

The result of multiple linear regression analysis simultaneously show that the variable of Current Ratio, Working Capital Turnover, and Leverage have a significant effect on Return On Assets. The result of multiple linear regression analysis partially with dependent variable Return On Assets shows that the independent variables of Liquidity and Leverage has no significant effect on Return On Assets, and Working Capital Turnover have a positive and significant effect on Return On Assets. The determination coefficient (R^2) dependent variable Return On Assets (ROA) of 40%.

Keywords: Liquidity, Working Capital Turnover, Leverage, and Return On Assets (ROA).