

ABSTRACT

Zainab, 2014. The Influence of Liquidity, Aktiviti and Solvability on Transportation Companies Profit listed in Indonesia Stock Exchange. Advisor I: Dr. Chairul Anam, Drs. Ec., M.Kes; Advisor II: Hj. Evaliati Amaniyah, S.E., M.S.M.

The purpose of this study is to determine whether current ratio, total assets turnover, debt to equity ratio and debt to total assets ratio influence transportation companies profit listed in Indonesia Stock Exchange, partially or simultaneously.

This study used quantitative research methods. Analysis technique applied is multiple linear regressions. The purposive sampling method obtains 10 samples of transportation companies listed in Indonesia Stock Exchange.

Based on the result of this research, it shows that Co-efficient value of multiple determinations (R^2) or R Square is 0,358. It shows that the percentage variables of current ratio, total assets turnover, debt to equity ratio and debt to total assets ratio influence the company's profit is 35,8%, while the rest is 64,2% influenced by other variables which are not examined in this research. Based on F test variables of current ratio, total assets turnover, debt to equity ratio and debt to total assets ratio simultaneously influence the transportation companies profit listed in BEI. Partially, total asset turnover is the only variables that have an influence on corporate profits, while current ratio, debt to equity ratio and debt to total assets ratio have no effect on corporate profits.

Keywords: likuiditi, aktivitas, solvabilitas and profit.

ABSTRAK

Zainab, 2014. Analisis Pengaruh Likuiditas, Aktivitas dan Solvabilitas terhadap Laba Pada Perusahaan Transportasi yang Terdaftar di Bursa Efek Indonesia. Dibawah bimbingan Dr. Chairul Anam, Drs. Ec., M.Kes. dan Hj. Evaliati Amaniyah, S.E., M.S.M.

Penelitian ini bertujuan untuk mengetahui apakah *current ratio*, *total assets turnover*, *debt to equity ratio* dan *debt to total assets ratio* memiliki pengaruh terhadap laba perusahaan transportasi yang terdaftar di Bursa Efek Indonesia, baik secara simultan maupun parsial.

Penelitian ini menggunakan metode penelitian kuantitatif. Teknik analisa yang digunakan adalah uji regresi linier berganda. Berdasarkan metode *purposive sampling* diperoleh 10 sampel perusahaan transportasi yang terdaftar di Bursa Efek Indonesia.

Berdasarkan hasil penelitian menunjukkan bahwa nilai koefisien determinasi berganda (R^2) atau *R Square* sebesar 0,358. Hal ini menunjukkan bahwa persentase pengaruh variabel *current ratio*, *total assets turnover*, *debt to equity ratio* dan *debt to total assets ratio* terhadap laba perusahaan sebesar 35,8%, sedangkan sisanya 64,2% dipengaruhi oleh variabel lain yang tidak diteliti dalam penelitian ini. Berdasarkan uji F variabel *current ratio*, *total assets turnover*, *debt to equity ratio* dan *debt to total assets ratio* berpengaruh secara simultan terhadap laba perusahaan transportasi yang terdaftar di BEI. Secara parsial, variabel yang mempunyai pengaruh terhadap laba perusahaan hanya variabel *total asset turnover*, sedangkan variabel yang lain yakni *current ratio*, *debt to equity ratio* dan *debt to total assets ratio* tidak berpengaruh terhadap laba perusahaan.

Kata Kunci: likuiditas, aktivitas, solvabilitas dan laba