

ABSTRAK

Mawardah, Ida 2023. Analisis Rasio Keuangan Dan Ukuran Perusahaan Yang Mempengaruhi Profitabilitas Pada Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia.

Penelitian ini bertujuan untuk menganalisis pengaruh Ratio Keuangan dan ukuran perusahaan terhadap *Profitabilitas* pada Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia. Teknik yang digunakan untuk pengambilan sampel yakni metode *purposive sampling* dengan data skunder terdiri dari 20 perusahaan yang terdaftar di Bursa Efek Indonesia 2017-2021. Hasil penelitian hipotesis memakai pengujian t menunjukkan bahwa Current Ratio (CR), *working capital turnover* (WCTO), dan ukuran perusahaan terdapat pengaruh signifikan terhadap profitabilitas sedangkan *Total Asset Turnover* (TATO), dan *Debt to Equity Ratio* (DER) tidak terdapat pengaruh signifikan terhadap profitabilitas.

kata kunci : profitabilitas, *Current Ratio* (CR), *Total Asset Turnover* (TATO), *Debt to Equity Ratio* (DER), *working capital turnover* (WCTO), dan *Firm Size*

ABSTRACT

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Analysis of Financial Ratios and Company Size
Affecting Profitability in Manufacturing Companies
Listed on the Indonesian Stock Exchange.

This study aims to analyze the effect of Current Ratio (CR), Total Asset Turnover, Debt to Equity Ratio (DER), working capital turnover (WCTO), company size on Profitability in Manufacturing Companies listed on the Indonesia Stock Exchange. The technique used for sampling is the purposive sampling method with secondary data consisting of 20 companies listed on the Indonesia Stock Exchange 2017-2021. The results of the hypothesis research using the t test show that Current Ratio (CR), working capital turnover (WCTO), and company size have a significant effect on profitability while Total Asset Turnover (TATO), and Debt to Equity Ratio (DER) have no significant effect on profitability.

keywords : profitability, Current Ratio (CR), Total Asset Turnover (TATO), Debt to Equity Ratio (DER), working capital turnover (WCTO), and Firm Size