

ABSTRACT

Sulistriani, The Effect of Inventory Turnover, Receivable Turnover, Total Asset Turnover, Debt To Equity Ratio and Current Ratio to Profitability in Property and Real Estate Sub-Sector Manufacturing Companies Listed on the Indonesia Stock Exchange (IDX) for the 2019-2022 Period. Under the guidance R. Gatot Heru Pranjoto, S.E., M.M.

This study aims to determine the Effect of Inventory Turnover, Receivable Turnover, Total Asset Turnover, Debt To Equity Ratio and Current Ratio to Profitability in Property and Real Estate Sub-Sector Manufacturing Companies Listed on the Indonesia Stock Exchange (IDX) for the 2019-2022 Period.

This research was conducted in a quantitative descriptive manner using secondary data obtained on the Indonesia Stock Exchange (IDX). The population of this study is as many as 28 Property and Real Estate Sub-Sector Manufacturing companies listed on the Indonesia Stock Exchange (IDX). The sampling method is as many as 10 companies that fit certain criteria. For testing using T test and F.

The results of the T test are known that Total Asset Turnover and Debt To Equity Ratio partially have a significant effect on Profitability. While Inventory Turnover, Receivables Turnover and Current Ratio have no effect on Profitability. The results of the F test are known that Inventory Turnover, Receivables Turnover, Total Asset Turnover, Debt To Equity Ratio and Current Ratio simultaneously have a significant effect on Profitability.

Keywords: Effect of Inventory, Receivable Turnover, Total Asset Turnover, Debt To Equity Ratio, Current Ratio, and Return On Asset.

ABSTRAK

Sulistriani, Pengaruh Perputaran Persediaan, Perputaran Piutang, Perputaran Total Aset, *Debt To Equity Ratio*, dan *Current Ratio* Terhadap Profitabilitas Pada Perusahaan Manufaktur Sub Sektor Properti dan *Real Estate* yang Terdaftar di Bursa Efek Indonesia (BEI) Periode Tahun 2019-2022. Dibawah bimbingan R. Gatot Her Pranjoto, S.E., M.M.

Penelitian ini bertujuan untuk mengetahui Pengaruh Perputaran Persediaan, Perputaran Piutang, Perputaran Total Aset, *Debt To Equity Ratio*, dan *Current Ratio* Terhadap Profitabilitas Pada Perusahaan Manufaktur Sub Sektor Properti dan *Real Estate* yang Terdaftar di Bursa Efek Indonesia (BEI) Periode Tahun 2019-2022.

Penelitian ini dilakukan secara deskriptif kuantitatif dengan menggunakan data sekunder yang diperoleh di Bursa Efek Indonesia (BEI). Populasi dari penelitian ini yaitu sebanyak 28 perusahaan Manufaktur Sub Sektor Properti dan *Real Estate* yang terdaftar di Bursa Efek Indonesia (BEI). Metode pengambilan sampel sebanyak 10 perusahaan yang sesuai dengan kriteria-kriteria tertentu. Untuk pengujian menggunakan Uji T dan Uji F.

Hasil uji T diketahui bahwa Perputaran Total Aset dan *Debt To Equity Ratio* secara parsial berpengaruh signifikan terhadap Profitabilitas. Sedangkan Perputaran Persediaan, Perputaran Piutang dan *Current Ratio* tidak berpengaruh terhadap Profitabilitas. Hasil uji F diketahui Perputaran Persediaan, Perputaran Piutang, Perputaran Total Aset, *Debt To Equity Ratio* dan *Current Ratio* secara simultan berpengaruh signifikan terhadap Profitabilitas.

Kata Kunci: Pengaruh Perputaran Persediaan, Perputaran Piutang, Perputaran, Perputaran Total Aset, *Debt To Equity Ratio*, *Current Ratio* dan *Return On Asset*.