

## ABSTRAK

### **PENGARUH KINERJA LIKUIDITAS DAN KINERJA AKTIVITAS TERHADAP PROFITABILITAS EMITEN *RETAIL* DI BURSA EFEK INDONESIA (BEI) PERIODE 2015-2019**

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Penelitian ini bertujuan untuk mengetahui apakah terdapat pengaruh dari *Current Ratio* (CR), perputaran persediaan (INTO), dan perputaran piutang (ARTO) terhadap *Return on Assets* (ROA). Populasi dalam penelitian ini adalah seluruh emiten *retail* di Bursa Efek Indonesia (BEI) Periode 2015-2019. Sampel dalam penelitian ini diperoleh sebanyak tiga belas perusahaan sampel dikalikan dengan periode pengamatan yaitu lima tahun, sehingga jumlah observasi penelitian ini enam puluh lima data observasi dengan menggunakan metode *purposive sampling*, data penelitian ini diperoleh melalui *website* ([www.idx.co.id](http://www.idx.co.id)).

Model penelitian yang digunakan telah memenuhi syarat uji asumsi klasik. Hasil uji t menunjukkan bahwa variabel *current ratio* berpengaruh secara positif, perputaran persediaan tidak berpengaruh negatif, dan perputaran piutang berpengaruh secara positif terhadap profitabilitas. Hasil uji F menunjukkan bahwa variabel *current ratio*, perputaran persediaan, dan perputaran piutang berpengaruh positif terhadap ROA. Nilai *adjusted R-square* sebesar 0,200 menunjukkan bahwa sebesar 20% dari *current ratio*, perputaran persediaan, dan perputaran piutang memengaruhi profitabilitas sementara sisanya 80% dipengaruhi oleh variabel-variabel lain yang tidak termasuk dalam model penelitian ini. Hasil penelitian menyatakan bahwa secara parsial *current ratio* dan perputaran piutang berpengaruh positif terhadap profitabilitas, sedangkan perputaran persediaan tidak berpengaruh terhadap profitabilitas. Secara bersama-sama *current ratio*, perputaran persediaan, dan perputaran piutang berpengaruh positif terhadap profitabilitas pada emiten *retail* di Indonesia Periode 2015-2019.

Kata Kunci: *Current Ratio* (CR), Perputaran Persediaan (INTO), Perputaran Piutang (ARTO), dan *Return on Assets* (ROA).

## **ABSTRACT**

### **THE INFLUENCE OF LIQUIDITY PERFORMANCE AND ACTIVITY PERFORMANCE FOR PROFITABILITY RETAIL COMPANIES AT INDONESIA STOCK EXCHANGE (IDX) PERIOD 2015-2019**

**By**

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The purpose of this research to know what is the influence from Current Ratio (CR), Inventory Turnover (INTO), Account Receivable Turnover (ARTO) for Return on Assets (ROA). Population in this research are all retail companies at Indonesia Stock Exchange (IDX) Period 2015-2019. Sample in this research obtained as much thirteen companies sample multiplied by observation period are five years, so that number observation of this research are sixty five observations data by using purposive sampling method, this research data obtained through website ([www.idx.co.id](http://www.idx.co.id)).

Research model which used have qualified classic assumption test. T test result show that current ratio variable doesn't have positive effect, inventory turnover doesn't have negative effect, and account receivable turnover have a positive effect for profitability. F test result show that current ratio variable, inventory turnover, and account receivable turnover have a positive effect for ROA. Adjusted R-square value in the amount of 0,200 show that 20% from current ratio, inventory turnover, and account receivable turnover influence profitability while remnant 80% affected by other variables which don't include in this research model. Research result declare that in partial account receivable turnover have a positive effect for profitability, while current ratio and inventory turnover doesn't have effect for profitability. In simultaneous current ratio, inventory turnover, and account receivable turnover have a positive effect for profitability in retail companies at Indonesia Period 2015-2019.

**Keywords:** Current Ratio (CR), Inventory Turnover (INTO), Account Receivable Turnover (ARTO), and Return on Assets (ROA).