

## **ABSTRACT**

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### **THE IMPACT OF LIQUIDITY, CASH FLOWS AND SOLVABILITY TOWARD PROFITABILITY ON COMPANIES LISTED IN IDX30 IN INDONESIA STOCK EXCHANGE**

(xvi + 63 pages; 6 figures; 17 tables; 3 appendixes)

This research objective is to find out whether liquidity, cash flows, and solvability have significant impact toward profitability on companies listed in IDX30 indices in Indonesia Stock Exchange from the year 2017-2019.

The research designs used in this research are descriptive research and causal research. There are 15 companies which are taken as the number of samples with period from 2017-2019. The data analysis method include: descriptive statistic, normality test, multicollinearity test, heteroscedasticity test, autocorrelation test, multiple linear regression analysis, t-test, f-test, and coefficient of determination.

Based on the data analysis, this research reveals that (1) Liquidity does not have significant impact on profitability and the relationship between liquidity and profitability is negative; (2) Cash flows has a significant impact on profitability; (3) Solvability has significant impact on profitability and the relationship between solvability and profitability is negative; (4) All of the independent variables simultaneously have effect on profitability. The adjusted  $R^2$  amounted to 18,6% means that the variable in this research can only explain 18,6 about profitability. 81,4% is being explained by another variable that is not in this research.

**Keywords: Liquidity, Cash Flows, Solvability, Profitability, IDX30**

References: 20 (2016-2021)

## **ABSTRAK**

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### **DAMPAK LIKUIDITAS, ARUS KAS, DAN SOLVABILITAS TERHADAP PROFITABILITAS TERHADAP PERUSAHAAN YANG TERCATAT DI BEI30 DI BURSA EFEK INDONESIA**

(xvi+63 pages; 6 figures; 17 tables; 3 appendixes)

Tujuan penelitian ini untuk mengetahui apakah likuiditas, arus kas, dan solvabilitas berdampak signifikan terhadap profitabilitas pada perusahaan yang tercatat dalam indeks IDX30 di Bursa Efek Indonesia dari tahun 2017-2019.

Desain penelitian yang digunakan dalam penelitian ini adalah penelitian deskriptif dan penelitian kausal. Ada 15 perusahaan yang diambil sebagai jumlah sampel dengan periode 2017-2019. Metode analisis data meliputi: statistik deskriptif, tes normalitas, tes multikolinearitas, tes heteroscedasticity, uji autocorrelation, beberapa analisis regresi linear, uji-t, uji-f, dan koefisien penentuan.

Berdasarkan analisis data, Penelitian ini mengungkapkan bahwa (1) Likuiditas tidak berdampak signifikan pada profitabilitas dan hubungan antara likuiditas dan profitabilitas negatif; (2) Arus kas memang berdampak positif yang signifikan terhadap profitabilitas; (3) Solvabilitas tidak berdampak signifikan pada profitabilitas dan hubungan antara solvabilitas dan profitabilitas negatif; (4) Semua variabel independen secara bersamaan berpengaruh pada profitabilitas. R<sup>2</sup> yang disesuaikan berjumlah 18,6% berarti bahwa variabel dalam penelitian ini hanya dapat menjelaskan 18,6 tentang profitabilitas. 81,4% sedang dijelaskan oleh variabel lain yang tidak ada dalam penelitian ini.

**Kata Kunci: Liquidity, Cash Flows, Solvability, Profitability, IDX30**

Referensi: 20 (2016-2021)