

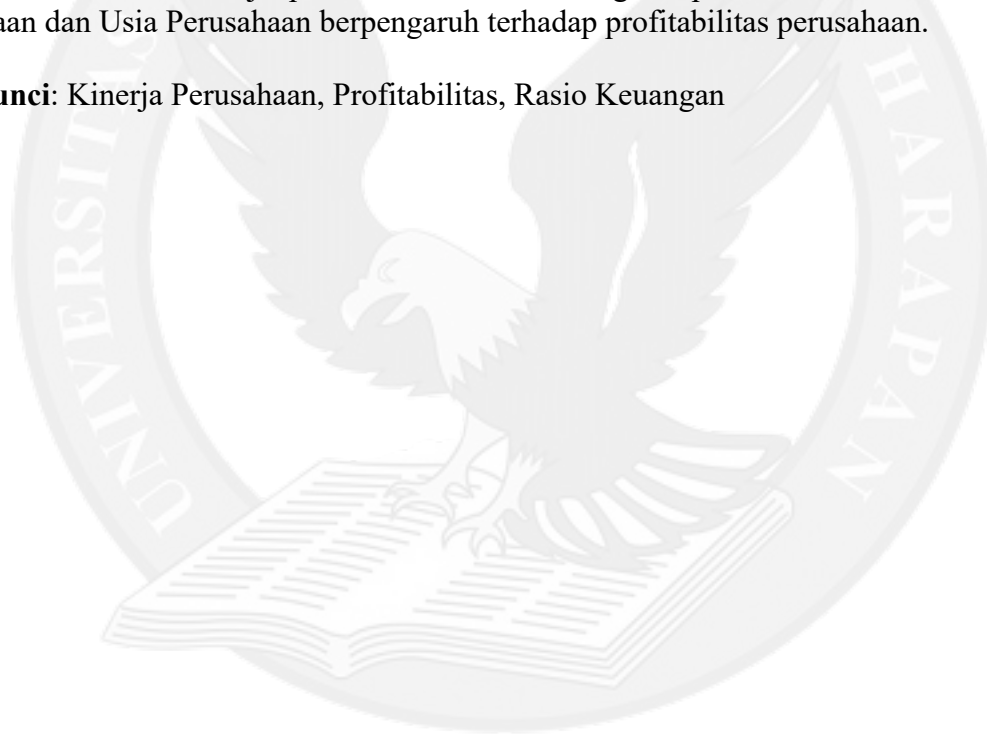
## ABSTRAK

Natasya Salsafira (01015210098)

### **“PENGARUH RASIO LIKUIDITAS, *LEVERAGE*, *TOTAL ASSET TURNOVER* DAN, *WORKING CAPITAL TO TOTAL ASSET*, TERHADAP TINGKAT PROFITABILITAS PADA PERUSAHAAN DI INDONESIA”**

Penelitian dilakukan untuk menguji adanya pengaruh konsentrasi Likuiditas, *Leverage*, Perputaran total asset, dan Modal kerja pada total asset terhadap tingkat profitabilitas perusahaan di Indonesia tahun 2012-2021. Data diperoleh dari Bursa Efek Indonesia (BEI) yang datanya diambil melalui S&P Capital IQ. Penelitian dilakukan dengan tujuan untuk menguji hipotesis yang menjelaskan tentang hubungan antara *Current Ratio* (CR), *Debt to Equity Ratio* (DER), *Total Asset Turnover* (TATO), dan *Working Capital to Total Asset* (WCTA) terhadap *Return on Asset* (ROA). Untuk menguji profitabilitas pada perusahaan yang terdaftar dalam Bursa Efek Indonesia (BEI), peneliti menggunakan 89 perusahaan dengan data yang sudah lengkap. Hasil dari penelitian ini adalah adanya pengaruh secara signifikan pada variabel bebas Modal Kerja pada Total Aset. Sedangkan pada variabel kontrol Ukuran Perusahaan dan Usia Perusahaan berpengaruh terhadap profitabilitas perusahaan.

**Kata Kunci:** Kinerja Perusahaan, Profitabilitas, Rasio Keuangan



## ABSTRACT

Natasya Salsafira (01015210098)

### **"THE EFFECT OF LIQUIDITY RATIO, LEVERAGE, TOTAL ASSET TURNOVER AND, WORKING CAPITAL TO TOTAL ASSETS, ON THE LEVEL OF PROFITABILITY IN COMPANIES IN INDONESIA"**

This research was conducted to test the effect of concentration on liquidity, leverage, total asset turnover, and working capital on total assets on the level of profitability of companies in Indonesia in 2012-2021. The data was obtained from the Indonesia Stock Exchange (IDX), whose data was taken through S&P Capital IQ. The research was conducted with the aim of testing the hypothesis which explains the relationship between Current Ratio (CR), Debt to Equity Ratio (DER), Total Asset Turnover (TATO), and Working Capital to Total Assets (WCTA) to Return on Assets (ROA). To test the profitability of companies listed on the Indonesia Stock Exchange (IDX), researchers used 89 companies with complete data. The result of this study is that there is a significant influence on the independent variables of Working Capital to Total Asset. While the control variables firm size and firm age have effect on company profitability.

Keywords: Company Performance, Profitability, Financial Ratios

