

ABSTRAK

Yuly, 143010032, 2018, Pengaruh *Quick Ratio*, *Long Term Debt Ratio* dan Perputaran Modal Kerja terhadap Rentabilitas Perusahaan *Consumer Goods* Yang terdaftar di Bursa Efek Indonesia Periode 2012-2016, STIE Eka Prasetya, Program Studi Akuntansi, Pembimbing I : Desma Erica Maryati M, S.Pd., M.Si., Pembimbing II : Putri Wahyuni, S.E., M.Si

Penelitian ini bertujuan untuk mengetahui pengaruh *Quick Ratio*, *Long Term Debt Ratio* dan Perputaran Modal Kerja terhadap Rentabilitas secara parsial dan secara simultan pada perusahaan *Consumer Goods* yang terdaftar di Bursa Efek Indonesia periode 2012-2016.

Penelitian ini menggunakan jenis data kuantitatif dan sumber data merupakan data sekunder. Unit analisis dan observasi dalam penelitian ini adalah perusahaan *Consumer Goods* yang terdaftar di Bursa Efek Indonesia periode 2012-2016 dengan jumlah populasi sebanyak 38 perusahaan. Dari populasi, dipilih dengan teknik *purposive sampling* dan diperoleh sebanyak 24 perusahaan selama 5 periode yaitu periode 2012-2016 yang berjumlah 120 sampel. Metode analisis yang digunakan dalam penelitian ini adalah analisis regresi linier berganda dengan persamaan regresi ***Earning Per Share* = 5,359 + 0,171 *Quick Ratio* + 0,399 *Long Term Debt Ratio* - 0,585 Perputaran Modal Kerja + e**. Peneliti juga menggunakan tingkat signifikansi 5%

Hasil penelitian secara parsial *Quick Ratio* menunjukkan bahwa $t_{hitung} < t_{tabel}$ yaitu $0.564 < 1.980$ dengan nilai signifikan > 0.05 yaitu $0.574 > 0.05$, *Long Term Debt Ratio* menunjukkan bahwa $t_{hitung} > t_{tabel}$ yaitu $2.141 > 1.980$ dengan nilai signifikan < 0.05 yaitu $0.035 < 0.05$ dan Perputaran Modal Kerja menunjukkan bahwa $t_{hitung} < t_{tabel}$ yaitu $-1.932 < 1.980$ dengan nilai signifikan > 0.05 yaitu $0.056 > 0.05$ Hasil penelitian secara simultan menunjukkan bahwa $F_{hitung} > F_{tabel}$ yaitu $6.566 > 2.68$ dengan nilai signifikan $< 0,05$ yaitu $0,000 < 0,05$. Koefisien determinasi (*Adjusted R Square*) sebesar 0.129 atau 12,9% yang berarti variabel *Earning Per Share* dapat dijelaskan oleh variabel *Quick Ratio*, *Long Term Debt Ratio* dan Perputaran Modal Kerja.

Kesimpulan dari hasil penelitian ini menunjukkan bahwa secara parsial *Quick Ratio* tidak berpengaruh signifikan terhadap Rentabilitas, *Long Term Debt Ratio* berpengaruh signifikan terhadap Rentabilitas dan Perputaran Modal Kerja tidak berpengaruh signifikan terhadap Rentabilitas. Secara simultan *Quick Ratio*, *Long Term Debt Ratio* dan Perputaran Modal Kerja berpengaruh signifikan terhadap Rentabilitas.

Kata kunci : Rentabilitas, *Earning Per Share*, *Quick Ratio*, *Long Term Debt Ratio*, Perputaran Modal Kerja

ABSTRACT

Yuly, 143010032, 2018, The Effect of Quick Ratio, Long Term Debt Ratio and Working Capital Turnover to Profitability of Consumer Goods Companies Listed on Indonesia Stock Exchange in Period of 2012-2016, STIE Eka Prasetya, Accounting Study Program, Supervisor I: Desma Erica Maryati M, S.Pd., M.Si., Supervisor II: Putri Wahyuni, SE, M.Si

This study aims to determine the effect of Quick Ratio, Long Term Debt Ratio and Working Capital Turnover to Profitability partially and simultaneously in Consumer Goods company listed in Indonesia Stock Exchange in period of 2012-2016.

*This research uses quantitative data type and data source is secondary data. Unit of analysis and observation in this research is Consumer Goods company listed in Indonesia Stock Exchange in period of 2012-2016 with total population is 38 company. From the population, selected by purposive sampling technique and obtained as many as 24 companies for 5 periods namely the period of 2012-2016 which amounted to 120 samples. The method of analysis used in this study is multiple linear regression analysis which can be explained with **Earning Per Share = 5,359 + 0,171 Quick Ratio + 0,399 Long Term Debt Ratio - 0,585 Perputaran Modal Kerja + e**. Researcher using 5% level of significance.*

The result of partial research of Quick Ratio shows that $t_{count} < t_{table}$ is $0.564 < 1.980$ with significant value > 0.05 which is $0.574 > 0.05$, Long Term Debt Ratio show that $t_{count} > t_{table}$ is $2.141 > 1.980$ with significant value < 0.05 which is $0.035 < 0.05$ and Working Capital Turnover indicates that the $t_{count} < t_{table}$ is $1.932 < 1.980$ with significant value is > 0.05 which is $0.056 > 0.05$ The results simultaneously show that $F_{count} > F_{table}$ $6.566 > 2.68$ with significant value < 0.05 which is $0.000 < 0.05$. The coefficient of determination (Adjusted R Square) is 0.129 or 12.9% which means that the Earning Per Share variable can be explained by variable of Quick Ratio, Long Term Debt Ratio and Working Capital Turnover.

The conclusion of the results of this study indicate that partially Quick Ratio has no significant effect on Rentability, Long Term Debt Ratio has a significant effect on Profitability and Work Capital Turnover has no significant effect on Profitability. Simultaneously Quick Ratio, Long Term Debt Ratio and Working Capital Turnover have a significant effect on Profitability.

Keywords: Profitability, Earning Per Share, Quick Ratio, Long Term Debt Ratio, Working Capital Turnover