

Abstrak

Muhammad Khairudin Achlis. 2019. Skripsi. **Pengaruh Likuiditas dan Solvabilitas terhadap Profitabilitas pada Perusahaan yang terdaftar di Bursa Efek Indonesia periode 2015-2018**). Program Studi Akuntansi, Fakultas Ekonomi, Universitas Panca Marga Probolinggo.

Penelitian ini dilaksanakan bertujuan untuk mengetahui pengaruh signifikan *Likuiditas* (*Quick Ratio*, *Current Ratio*) dan *Solvabilitas* (*Debt to Equity Ratio*, *Debt to Assets Ratio*) secara simultan dan parsial terhadap Profitabilitas (*Return On Assets*) pada perusahaan yang Pertambangan Batu Bara yang terdaftar di Bursa Efek Indonesia.

Tehnik sampling yang digunakan dalam penelitian ini adalah purposive sampling dengan kriteria Perusahaan yang terdaftar di bursa efek Indonesia 2015-2018, Perusahaan yang menerbitkan laporan keuangan selama 4 tahun terakhir, Perusahaan yang terdaftar dalam indeks saham syariah Indonesia (ISSI) dan perusahaan yang tidak delisting oleh bursa efek Indonesia. Sampel penelitian ini sebanyak 14 Perusahaan. Pendekatan penelitian yang digunakan dalam penelitian dalam penelitian ini adalah deskriptif kuantitatif

Hasil penelitian menunjukkan bahwa terdapat pengaruh signifikan antara *Likuiditas* (*Quick Ratio*, *Current Ratio*) dan *Solvabilitas* (*Debt to Equity Ratio*, *Debt to Assets Ratio*) secara simultan terhadap Profitabilitas (*Return On Assets*) dengan nilai $F_{hitung} (4,242) > F_{tabel} (2,54)$ dan $sig. F = 0,005$; secara parsial *Quick Ratio* (QR), *Current Ratio* (CR) dan *Debt to Assets Ratio* (DAR) tidak berpengaruh signifikan terhadap *Return On Assets* (ROA), sedangkan variabel *Debt to Equity Ratio* (DER) secara parsial menunjukkan pengaruh terhadap *Return On Assets* (ROA); Variabel DER yang berpengaruh dominan terhadap *Return On Assets* (ROA) yang ditunjukkan dengan dengan nilai *Standardized Coefficients Beta* 0,933 lebih besar dari nilai *Standardized Coefficients Beta* variabel bebas lainnya.

Kata Kunci : Liquidity (*Quick Ratio*, *Current Ratio*) and Solvency (*Debt to Equity Ratio*, *Debt to Assets Ratio*) Profitability (*Return on Assets*)

Abstract

Muhammad Khairudin Achlis. 2019. Thesis. Effect of Liquidity and Solvency on Profitability in Companies listed on the Indonesia Stock Exchange for the period 2015-2018).

Accounting Study Program, Faculty of Economics, Panca Marga University Probolinggo This study was conducted aiming to determine the significant effect of Liquidity (Quick Ratio, Current Ratio) and Solvency (Debt to Equity Ratio, Debt to Assets Ratio) simultaneously and partially on Profitability (Return on Assets) in companies that are Coal Mining listed on the Exchange Indonesian effect.

The sampling techniques used in this study are purposive sampling with criteria for companies listed on the Indonesia Stock Exchange 2015-2018, companies that have published financial statements for the past 4 years, companies listed on the Indonesian Islamic stock index (ISSI) and companies that have not been delisted by Indonesia stock exchange. The research sample of 14 companies. The research approach used in this research is quantitative descriptive

The results showed that there was a significant influence between Liquidity (*Quick Ratio, Current Ratio*) and Solvency (*Debt to Equity Ratio, Debt to Assets Ratio*) simultaneously on Profitability (*Return on Assets*) with $F_{count} (4.242) > F_{table} (2.54)$) and sig. $F = 0.005$; partially Quick Ratio (QR), Current Ratio (CR) and Debt to Assets Ratio (DAR) have no significant effect on Return On Assets (ROA), whereas Debt to Equity Ratio (DER) variables partially show the effect on Return On Assets (DER) ROA); The DER variable that has a dominant effect on Return On Assets (ROA) as indicated by the value of Standardized Coefficients Beta 0.933 is greater than the value of the Standardized Coefficients Beta of other independent variables.

Keywords: Liquidity (*Quick Ratio, Current Ratio*) and Solvency (*Debt to Equity Ratio, Debt to Assets Ratio*) Profitability (*Return on Assets*)