

ABSTRAK

Susanto, Edi. 2020. Skripsi. **Pengaruh *Times Interest Earned Ratio* Dan *Equity to Total Assets Ratio* terhadap *Curent Ratio* Pada Perusahaan *Financial* Yang Terdaftar Di Bursa Efek Indonesia Tahun 2017-2019.** Program Studi Akuntansi, Fakultas Ekonomi, Universitas Panca Marga Probolinggo.

Penelitian dilakukan terhadap perusahaan *Financial* yang terdaftar di Bursa Efek Indonesia tahun 2017-2019 baik secara simultan maupun parsial. Jenis penelitian yang digunakan adalah kuantitatif, dengan variabel bebas yang digunakan adalah *Times Interest Earned Ratio* dan *Equity to Total Assets Ratio*. Sedangkan variabel terikat yang digunakan dalam penelitian ini adalah *Curent Ratio*. Sampel dalam penelitian ini adalah Perusahaan *Financial* yang terdaftar di BEI tahun 2017-2019. Pemilihan sampel ditentukan dengan menggunakan metode *Sampling purposive*. Sumber data yang diperoleh dalam penelitian ini melalui website bank Indonesia dan Bursa Efek Indonesia. Hasil penelitian menunjukkan bahwa secara simultan maupun parsial, *Times Interest Earned Ratio* dan *Equity to Total Assets Ratio* berpengaruh terhadap *Curent Ratio* pada perusahaan *Financial* yang terdaftar di BEI tahun 2017-2019.

Kata Kunci : *Times Interest Earned Ratio*, *Equity to Total Assets Ratio* dan *Curent Ratio*.

ABSTRACT

Susanto, Edi. 2020. Thesis. The Influence of Times Interest Earned Ratio and Equity to Total Assets Ratio on Curent Ratio in Financial Companies Listed on the Indonesia Stock Exchange 2017-2019. Accounting Study Program, Faculty of Economics, Panca Marga University, Probolinggo.

The research was conducted on financial companies listed on the Indonesia Stock Exchange in 2017-2019, either simultaneously or partially. This type of research is quantitative, with the independent variables used are Times Interest Earned Ratio and Equity to Total Assets Ratio. While the dependent variable used in this study is the Curent Ratio. The sample in this study were financial companies listed on the IDX in 2017-2019. The sample selection was determined using purposive sampling method. Sources of data obtained in this study through the website of the Indonesian bank and the Indonesia Stock Exchange. The results show that simultaneously or partially, the Times Interest Earned Ratio and Equity to Total Assets Ratio have an effect on the Curent Ratio of financial companies listed on the IDX in 2017-2019.

Keywords : *Times Interest Earned Ratio, Equity to Total Assets Ratio dan Curent Ratio.*