ABSTRACT

This research aim to know and analyze the influence of the liquidity, activity and leverage toward's company's profitability. The object of this research is financial statement of multinational company, PT. Astra International tbk, that located in Jakarta. This research was done toward's quarterly's financial statement that regulary submited from year 2010 until 2014 by using asosiative approach. Thus, data analysis that which use is statistic analysis in the from of multiple linier regression test.

This results of this research shows that simultaneously the variable of current ratio, inventory turnover and debt to equity ratio influence to profitability for return on assest and return on equity. Meanwhile, partially, current ratio influence to profitability for the net profit margin. Variable activity (inventory turnover) influence to profitability for the return on assest and return on equity. It has been proven from the result of (F) simultan test and the result of (t) partial shows significant point of the three independent variable that support the hypothsys. Therefore, the eccepted assumptions are, (1) there is influence current ratio toward net profit margin. (2) there is influence inventory turnover toward return on assets. (3) there is influence inventory turnover toward return on equity. (4) there is influence between current ratio, inventory turnover and debt to equity ratio toward return on assests. (5) there is influence between current ratio, inventory turnover and debt to equity ratio toward return on equity.

Keyworrds : Current Ratio, inventory turnover, debt to equity ratio, net profit margin, return on assets, return on equity

---

ABSTRAK

Penelitian ini untuk mengetahui dan menganalisis pengaruh likuiditas, aktivitas, dan *leverage* terhadap profitabilitas. Objek penelitian ini adalah laporan keuangan PT Astra International Tbk yang didapatkan melalui website Bursa Efek Indonesia, yang berlokasi di Jakarta. PENELITIAN ini dilakukan terhadap laporan keuangan triwulan yang dilaporkan secara teratur dari tahun 2010 sampai tahun 2014 dengan menggunakan pendekatan asosiasif. Dengan demikian, analisa yang digunakan adalah analisis dalam bentuk uji regresi linier berganda.

Hasil penelitian ini menunjukan bahwa secara simultan variabel *current ratio, inventory turnover* dan *debt to equity ratio* berpengaruh signifikan terhadap profitabilitas untuk *return on assest* dan *return on equity* sementara itu secara parsial variabel likuiditas (*current ratio*) berpengaruh terhadap profitabilitas (*net profit margin*). Variabel Aktivitas (*inventory turnover*) berpengaruh terhadap profitabilitas (*return on assets dan return on equity*) telah terbukti dari uji simultan (F) dan parsial (t) menunjukan titik dari kedua variabel yang mendukung hipotesa. Oleh karena itu, Asumsi diterima adalah, (1) ada pengaruh antara likuiditas (*Current Ratio*) terhadap Profitabilitas (*net profit margin*) (2) ada pengaruh antara *inventory turnover* terhadap *return on assets* (3) ada pengaruh

inventory turnover terhadap *return on equity*. (4) terdapat pengaruh *current ratio, inventory turnover* dan *debt to equity ratio* terhadap *return on assest* (5) terdapat pengaruh *current ratio, inventory turnover* dan *debt to equity ratio* terhadap *return on equity.*

Kata kunci : *Current Ratio, inventory turnover, debt to equity ratio, net profit margin, return on assets, return on equity.*