

ABSTRACT

This research wants to examine the effects of liquidity, working capital, leverage, and aktivity to profitability of agriculture company. The sampling technique used in this research is purposive sampling, with some criteria, those are: (1) the agriculture company listed in IDX in research period and still operating consistently in the research period; (2) the available of financial statement as the research period. The result of this research shows that the data has fulfill the classical assumption, such as: no multicollinearity, no autocorrelation, no heteroscedasticity and distributed normally. From the regression analysis, found that partially Total Asset Turnover (TAT) have a significant to Return On Equity (ROE) of agriculture company, while Current Ratio (CR), Working Capital to Total Asset (WCTA), Debt Equity Ratio (DER) and Current Liabilities to Inventory (CLI) doesn't have significant to Return On Equity (ROE) of agriculture company. From the research also known that those five variable (CR, WCTA, DER, CLI dan TAT) simoultaneously have an influence to profit growth of agriculture company.

Keywords: Current Ratio (CR), Working Capital to Total Asset (WCTA), Debt Equity Ratio (DER) and Current Liabilities to Inventory (CLI), Total Asset Turnover (TAT) and Return On Equity (ROE).



ABSTRAK

Penelitian ini dilakukan untuk menguji pengaruh likuiditas, modal kerja, leverage, dan aktifitas terhadap profitabilitas. Data diperoleh dengan metode purposive sampling dengan kriteria (1) Perusahaan Agribisnis yang terdaftar di Bursa Efek Indonesia (BEI) dan konsisten ada selama periode penelitian (2009 sampai dengan 2013), (2) Perusahaan Agribisnis yang menyediakan data laporan keuangan selama periode penelitian (2009 sampai dengan 2013) dan (3) Perusahaan Agribisnis tidak menghasilkan laba negatif. Hasil analisis menunjukkan bahwa data-data yang digunakan didalam penelitian ini telah memenuhi asumsi klasik, yang meliputi: tidak terjadi gejala multikolinearitas, tidak terdapat autokorelasi, tidak terjadi gejala heteroskedastisitas, dan data terdistribusi normal. Dari hasil analisis regresi menunjukkan bahwa variabel *Total Asset Turnover* (TAT) secara parsial berpengaruh signifikan terhadap *Return On Equity* (ROE). Sedangkan variabel *Current Ratio* (CR), *Working Capital to Total Asset* (WCTA), *Debt Equity Ratio* (DER) dan *Current Liabilities to Inventory* (CLI) tidak berpengaruh signifikan terhadap *Return On Equity* (ROE). Kelima variabel yang digunakan dalam penelitian ini (CR, WCTA, DER, CLI dan TAT) secara bersama-sama berpengaruh terhadap pertumbuhan laba.

Kata kunci: *Current Ratio* (CR), *Working Capital to Total Asset* (WCTA), *Debt Equity Ratio* (DER) dan *Current Liabilities to Inventory* (CLI), *Total Asset Turnover* (TAT) dan *Return On Equity* (ROE).

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