

ABSTRAK

Fikrianto Saputra : Analisis Pengaruh Likuiditas dan Solvabilitas Terhadap Tingkat Profitabilitas Pada Perusahaan *Property and Real Estate* yang Go Public di Bursa Efek Indonesia

Likuiditas merupakan kemampuan suatu perusahaan memenuhi kewajiban-kewajiban keuangan jangka pendek atau yang harus segera dibayar. Masalah likuiditas merupakan salah satu masalah penting dalam suatu perusahaan yang relatif sulit dipecahkan. Solvabilitas menggambarkan kemampuan perusahaan dalam membayar kewajiban jangka panjangnya atau kewajiban-kewajibannya apabila perusahaan dilikuidasi. Profitabilitas, menggambarkan kemampuan perusahaan mendapatkan laba melalui semua kemampuan, dan sumber daya yang ada seperti kegiatan penjualan, kas, modal, jumlah karyawan, jumlah cabang, dan sebagainya

Penelitian ini menggunakan desain kausal komparatif (*Causal-Comparative Research*) menyatakan bahwa “desain kausal komparatif adalah penelitian yang bertujuan menganalisis hubungan sebab akibat antara variabel independen (variabel yang mempengaruhi) dan variabel dependen (variabel yang dipengaruhi). Penelitian ini menguji Likuiditas dan Solvabilitas Terhadap Tingkat Profitabilitas.

Hasil penelitian menunjukkan ada pengaruh likuiditas terhadap profitabilitas pada perusahaan *property and real estate* yang terdaftar di Bursa Efek Indonesia. Likuiditas mempunyai pengaruh yang signifikan terhadap profitabilitas. Ada pengaruh solvabilitas terhadap profitabilitas pada perusahaan *property and real estate* yang terdaftar di Bursa Efek Indonesia.

MERCU BUANA

Kata kunci : Likuiditas, Solvabilitas, Profitabilitas

ABSTRACT

Fikrianto Saputra : Analysis of Effect of Liquidity and Solvency On The Level Profitability In Property and Real Estate Company that go public in Indonesia Stock Exchange

Liquidity is the ability of a company's financial obligations full short term or that must be paid. Liquidity problem is one of the important issues in a company relatively intractable. Solvency illustrates the company's ability to pay its long-term liabilities or obligations if the company is liquidated. Profitability, illustrates the company's ability to profit through all abilities, and existing resources such as sales activities, cash, capital, number of employees, number of branches, and so on.

This research uses a causal comparative designs (Causal-Comparative Research) states that "design is a causal comparative research aimed at analyzing the causal relationship between the independent variables (variables that affect) and the dependent variable (the variable that is affected). This study examined the Liquidity and Solvency On The Level Profitability.

The results showed no effect of liquidity on profitability in property and real estate companies listed on the Indonesia Stock Exchange. Liquidity has a significant effect on profitability. There solvency effect on profitability in property and real estate companies listed on the Indonesia Stock Exchange.

Keywords: Liquidity, Solvency, Profitability

UNIVERSITAS
MERCU BUANA