ABSTRACT

Analisis Pengaruh Current Ratio, Debt To Equity Ratio and Primary Ratio Terhadap Tingkat Profitabilitas dalam Perusahan Property and Real Estate Yang Terdaftar di BEI

By:
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Tujuan dari penelitian ini adalah untuk menganalisis pengaruh *Current Ratio,Debt to Equity Ratio* dan *Primary Ratio* terhadap Profitabilitas.

Dalam penelitian ini menggunakan sampel perusahaan *property and real estate* yang terdaftar di Bursa Efek Indonesia (BEI) dari tahun 2008-2012. Sampel yang digunakan sebanyak 16 perusahaan. Sampel yang dipilih menggunakan metode *purposive sampling.* Metode analisis yang digunakan adalah analisis regresi linier berganda dengan bantuan program komputer SPSS Versi 20 untuk *Windows.*

Berdasarkan hasil pengujian bersama-sama menunjukkan bahwa variabel independen *Current Ratio (CR), Debt To Equity Ratio (DER),* dan *Primary Ratio (PR),* berpengaruh terhadap tingkat profitabilitas dengan tingkat signifikansi sebesar 0.087. Secara individual, CR tidak berpengaruh terhadap tingkat profitabilitas dengan tingkat signifikansi 0,088, DER memiliki pengaruh terhadap tingkat profitabilitas dengan tingkat signifikansi 0.003, serta PR memiliki pengaruh terhadap tingkat profitabilitas dengan tingkat signifikansi 0.00 dengan signifikansi alpha yang telah ditetapkan yaitu sebesar 5%.

Keywords: Current Ratio, Debt To Equity Ratio, Primary Ratio, Earning Per **Share.**

ABSTRACT

Effect Analysis of Current Ratio, Debt To Equity Ratio and Primary Ratio Levels Of

Profitability In Property and Real Estate Companies that Go Public In Indonesia Stock Exchange

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The purpose of this study was to determine whether there is influence from outside the company's financing, and equity capital to the level of profitability.

In this study the samples used are the property and real estate companies listed on the Indonesia Stock Exchange (BEI) from 2008 to 2012. The samples used this study as many as 16 companies. Samples were taken using a purposive sampling method. The analytical method used is multiple linear regression analysis model conducted with the help of a computer program SPSS version 20 for windows.

Based on test results jointly obtained results that the independent variables are Current Ratio (CR), Debt To Equity Ratio (DER), and Primary Ratio (PR), affect the level of profitability with a significance level of 0.087. CR has no effect on the level of profitability with a significance level of 0.088, DER effect on the level of profitability with a significance level of 0.003, as well as the PR effect on the level of profitability with a significance level of 0.00 with alpha significance that has been in charge in the amount of 5%.
Keywords: Current Ratio, Debt To Equity Ratio, Primary Ratio, Earning Per Share.