

ABSTRAK

Penelitian ini bertujuan untuk mengetahui Pengaruh Struktur Modal, Likuiditas, dan Rasio Modal Kerja Terhadap Profitabilitas. Objek penelitian ini adalah Perusahaan Food and Beverage yang terdaftar di BEI (Bursa Efek Indonesia) pada tahun 2015-2019. Penelitian ini dilakukan dengan total sampel penelitian 13 Perusahaan yang ditentukan dengan metode purposive sampling dan terdapat 65 data yang diolah dalam penelitian. Analisis data digunakan adalah analisis regresi linear berganda dengan alat bantu software SPSS 20.

Hasil penelitian ini menunjukkan bahwa Struktur Modal berpengaruh negatif terhadap Return On Equity, Likuiditas berpengaruh positif signifikan terhadap Return On Equity, sedangkan Rasio Modal Kerja berpengaruh negatif signifikan terhadap Return On Equity.

Kata Kunci : Struktur Modal, Likuiditas, Rasio Modal Kerja, dan Profitabilitas.



ABSTRACT

This study aims to determine the effect of capital structure, liquidity, and working capital ratios on profitability. The object of this research is the Food and Beverage Company listed on the IDX (Indonesia Stock Exchange) in 2015-2019. This research was conducted with a total sample of 13 companies which were determined by purposive sampling method and there were 65 data that were processed in the study. Data analysis used is multiple linear regression analysis with SPSS 20 software tools.

The results of this study indicate that the capital structure has a negative impact on Return on Equity, Liquidity has a significant positive effect on Return on Equity, while the Working Capital Ratio has a significant negative effect on Return on Equity.

Keywords: Capital Structure, Liquidity, Working Capital Ratio, and Profitability.

