

ABSTRAK

Pengaruh Solvabilitas dan Rasio Aktivitas Terhadap Profitabilitas Pada Perusahaan Manufaktur Sektor Industri Dasar Dan Kimia Yang Terdaftar Di Bursa Efek Indonesia (Periode 2016-2018)

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Penelitian ini bertujuan untuk mengetahui Solvabilitas (*debt to asset ratio*), rasio aktivitas (*total asset turnover, inventory turnover*) dan profitabilitas (*return on asset*) serta untuk mengetahui pengaruh solvabilitas (*debt to asset ratio*) dan rasio aktivitas (*total asset turnover, inventory turnover*) terhadap profitabilitas (*return on asset*) pada perusahaan manufaktur sektor industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia (periode 2016-2018) baik secara parsial maupun simultan.

Jenis data yang digunakan dalam penelitian ini yaitu kuantitatif atau statistik berupa angka dari data laporan keuangan neraca dan laba rugi yang berkaitan dengan variabel penelitian. Metode penelitian yang digunakan yaitu deskriptif dan verifikatif. Teknik analisis yang digunakan yaitu uji asumsi klasik dan regresi linear berganda, serta pengujian hipotesis dengan menggunakan uji F dan uji t.

Berdasarkan analisis uji F (secara simultan) bahwa solvabilitas (*debt to asset ratio*) dan rasio aktivitas (*total asset turnover, inventory turnover*) secara bersama-sama berpengaruh terhadap profitabilitas (*return on asset*). Sedangkan berdasarkan uji t (secara parsial) bahwa solvabilitas (*debt to asset ratio*) berpengaruh negatif dan signifikan terhadap profitabilitas (*return on asset*), rasio aktivitas (*total asset turnover*) berpengaruh positif dan signifikan terhadap profitabilitas (*return on asset*), sedangkan rasio aktivitas (*inventory turnover*) tidak berpengaruh positif dan signifikan terhadap profitabilitas (*return on asset*).

Kata kunci: Solvabilitas, Rasio Aktivitas, dan Profitabilitas

***The Effect Of Solvency And Activity Ratios On Profitability In Basic Industrial
And Chemical Manufacturing Companies Listed On The Indonesian Stock
Exchange (Period 2016-2018)***

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The study aims to determine solvency (debt to asset ratio), activity ratio (total asset turnover, inventory turnover), and profitability (return on asset) and to determine the effect of solvency (debt to asset ratio) and activity ratios (total asset turnover, inventory turnover) on profitability (return on asset) in basic industrial sector and chemical manufacturing companies listed on the Indonesian stock exchange (period 2016-2018) either partially or simultaneously.

The type of data used in the study is quantitative or statistics of numbers from the file of the balance sheet and profit and loss associated with the research variables. Research methods used are descriptive and verifiable analysis techniques used for classic axiom tests and linear regression test, and for testing hypotheses by using F testing and t testing.

Based on F testing analysis (simultaneously) that solvency (debt to asset ratio) and activity ratio (total asset turnover, inventory turnover) has jointly affected profitability (return on asset), and based on the t testing (partial), solvency (debt to asset ratio) has a negative and significant impact on profitability (return on asset) on the activity rate (total asset turnover) has a positive and significant impact on profitability (return on asset), as the activity rate (inventory turnover) does not have a positive and significant on profitability (return on asset).

Key Word: Solvency, Activity Ratio, and Profitability