

ABSTRAK

PENGARUH LIKUIDITAS, SOLVABILITAS, DAN RENTABILITAS TERHADAP KINERJA KEUANGAN PERUSAHAAN MANUFAKTUR SUB SEKTOR INDUSTRI BARANG KONSUMSI (*FOOD AND BEVERAGE*) YANG TERDAFTAR DI BEI PERIODE 2017-2021

Penelitian ini bertujuan untuk menguji pengaruh likuiditas dengan rumus *current ratio*, solvabilitas dengan rumus *debt to equity ratio*, dan rentabilitas dengan rumus *gross profit margin* terhadap kinerja keuangan *return on investment*. Data yang digunakan dalam penelitian ini diperoleh dari laporan keuangan dan laporan tahunan pada perusahaan manufaktur sub sektor industri barang konsumsi (*food and beverage*) yang terdaftar di BEI periode 2017-2021. Setelah melewati tahap *purposive sampling*, maka sampel yang layak digunakan sebanyak 22 perusahaan (*food and beverage*) yang terdaftar di BEI. Teknik analisis yang digunakan yaitu analisis regresi linear berganda dengan menggunakan aplikasi IBM SPSS *statistics* versi 25. Dari hasil uji-F menunjukkan bahwa variabel likuiditas, solvabilitas dan rentabilitas secara bersama-sama memiliki pengaruh terhadap kinerja keuangan, hasil penelitian uji-t menunjukkan bahwa variabel likuiditas dan rentabilitas berpengaruh positif dan signifikan terhadap kinerja keuangan. Sedangkan variabel solvabilitas berpengaruh negatif dan tidak signifikan terhadap kinerja keuangan pada perusahaan manufaktur sub sektor industri barang konsumsi (*food and beverage*) yang terdaftar di BEI periode 2017-2021.

Kata Kunci: Likuiditas (CR), Solvabilitas (DER), Rentabilitas (GPM), dan Kinerja Keuangan (ROI).

ABSTRACT

THE EFFECT OF LIQUIDITY, SOLVENCY, AND RENTABILITY ON THE FINANCIAL PERFORMANCE OF MANUFACTURING COMPANIES IN THE CONSUMER GOODS INDUSTRY SUB-SECTOR (FOOD AND BEVERAGE) LISTED ON THE IDX FOR THE 2017-2021 PERIOD

This study aims to test the effect of liquidity with the current ratio formula, solvency with the debt to equity ratio formula, and rentability with the gross profit margin formula on financial performance return on investment. The data used in this study was obtained from financial statements and annual reports on manufacturing companies in the consumer goods industry sub-sector (food and beverage) listed on the IDX for the 2017-2021 period. After passing the purposive sampling stage, the samples that are suitable for use are 22 companies (food and beverage) listed on the IDX. The analysis technique used is multiple linear regression analysis using IBM SPSS statistical application version 25. From the results of the F-test, it shows that the variables of liquidity, solvency and rentability together have an influence on financial performance, the results of the t-test research show that the liquidity and rentability variables have a positive and significant effect on financial performance. Meanwhile, the solvency variable has a negative and insignificant effect on financial performance in manufacturing companies in the consumer goods industry sub-sector (food and beverage) listed on the IDX for the 2017-2021 period.

Keywords: *Liquidity (CR), Solvency (DER), Rentability (GPM), and Financial Performance (ROI).*