

Analisis Efisiensi Modal Kerja, Likuiditas dan Leverage serta Pengaruhnya terhadap Profitabilitas (Studi Kasus Pada Perusahaan Manufaktur yang Listing di Bursa Efek Indonesia Tahun 2013-2015)

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ABSTRAK

Penelitian ini digunakan untuk menguji pengaruh efisiensi modal kerja, likuiditas dan leverage terhadap profitabilitas. Variabel independen yang digunakan adalah efisiensi modal kerja, likuiditas dan leverage. Variabel dependen adalah profitabilitas. Populasi dalam penelitian ini adalah perusahaan manufaktur yang listing di Bursa Efek Indonesia (BEI) pada periode 2013-2015. Sampel yang dikumpulkan menggunakan metode purposive sampling. Sampel yang dikumpulkan berjumlah 123 perusahaan. Metode analisis penelitian ini menggunakan regresi linear berganda. Hasil penelitian ini menunjukkan bahwa efisiensi modal kerja, likuiditas tidak berpengaruh signifikan terhadap profitabilitas dan leverage berpengaruh signifikan terhadap profitabilitas. Hasil dari koefisien determinasi menunjukkan sebesar 20,3% . Hasil tersebut menandakan bahwa 20,3% variabel independen mampu menjelaskan variabel dependen sementara 79,7% dijelaskan oleh variabel lain.

Kata Kunci : Efisiensi Modal Kerja, Likuiditas, Leverage, Profitabilitas.

Analysis of Working Capital Efficiency, Liquidity and Leverage and Its Effect on Profitability (Case Study on Manufacturing Companies Listed in Indonesia Stock Exchange over the Period 2013 to 2015).

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ABSTRACT

The purpose of this research is examining the effect of working capital efficiency, liquidity and leverage on profitability. Independent variable used working capital efficiency, liquidity and leverage. Dependent variable used profitability. The research population was manufacturing companies listed in Indonesian Stock Exchange (IDX) in period of 2013-2015. Sample was collected by purposive sampling method. Total 141 manufacturing companies were taken as study's sample. Analysis method of this research used multiple linear regression. The results of this research showed that working capital efficiency and liquidity did not effect significantly on profitability while leverage show that significantly effect on profitability. The coefficient of determination results showed 20,3%. That's about 20,3% indicated the ability of the independent variables explained the dependent variable while 79,7% explained by other variables.

Keyword : Working Capital Efficiency; Liquidity; Leverage; Profitability.