

PENGARUH RASIO AKTIVITAS, UKURAN PERUSAHAAN, SOLVABILITAS  
DAN LIKUIDITAS TERHADAP PROFITABILITAS PERUSAHAAN SUB SEKTOR  
MAKANAN DAN MINUMAN DI BEI 2009 – 2016

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The purpose of this research is to determine the effect of the ratio of activity, firm size, capital structure and liquidity to company's profitability in manufacturing companies food sub-sector and bevarages listed in Indonesia Stock Exchange period 2009-2016. The sampling method is done by using purposive sampling. The method of collecting secondary data is taken from the IDX that publishes the financial statements. This research uses several analytical methods, descriptive statistical analysis, classical assumption test, multiple regression analysis, partial test (T test) and determnasi test (adjusted R2) to test its hypothesis using Eviews 9. The results showed that total asset turnover positive significant, firm size positive not significant, debt equity ratio positive significant, and current ratio positif significant effect to profitability of company which measured by using Return Of Equity. T-test results show total asset turnover, debt equity ratio and current ratio independent variables in this research simultaneously have a significant effect on the return of equity of companies in the food and beverages sub-sector listed on the Indonesia Stock Exchange. In the Adjusted R2 test, the analysis results show that 92.5% return of equity is influenced by the independent variables of this research while the remaining 7.5% is influenced by other factors not studied.

Keywords : Total Asset Turnover, Firm Size, Debt Equity Ratio, Current Ratio and Return Of Equity