PENGARUH LIKUIDITAS, SOLVABILITAS DAN AKTIVITAS TERHADAP PROFITABILITAS PT. BLUE BIRD TBK PERIODE 2018-2022

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh Likuiditas, Solvabilitas dan Aktivitas terhadap Profitabilitas PT. Blue Bird Tbk Periode 2018-2022 baik secara parsial maupun simultan. Data yang digunakan yaitu data sekunder berupa laporan keuangan per triwulan.Metode penelitian yang digunakan yaitu deskriptif dan verifikatif dengan analisis Uji Asumsi Klasik yang terdiri dari Uji Normalitas, Uji Multikolinearitas, Uji Autokorelasi dan Uji Korelasi, Koefisien Determinasi dan pengujian hipotesis menggunakan Uji Parsial (Uji t) dan Uji Simultan (Uji f) dengan pengolahan data menggunakan *Software statistical package for social sciences* (SPSS) versi 29. Hasil penelitian ini menunjukan bahwa secara parsial *Current Ratio* (CR) dan *Debt to Equity Ratio* (DER) berpengaruh negatif signifikan terhadap *Return On Asset* (ROA), sedangkan Perputaran Aktiva Tetap berpengaruh signifikan terhadap *Return On Asset*. Secara simultan *Current Ratio* (CR), *Debt to Equity Ratio* (DER) dan Perputaran Aktiva Tetap berpengaruh signifikan terhadap *Return On Asset* (ROA).

Kata kunci : *Current Ratio* (CR), *Debt to Equity Ratio* (DER), Perputaran Aktiva Tetap dan *Return On Asset*.

THE EFFECT OF LIQUIDITY, SOLVENCY AND ACTIVITY ON THE PROFITABILITY OF PT. BLUE BIRD TBK PERIOD 2018-2022

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ABSTRACT

This study aims to determine the effect of Liquidity, Solvency and Activity on the Profitability of PT. Blue Bird Tbk for the 2018-2022 period both partially and simultaneously. The data used is secondary data in the form of quarterly financial statements. The research method used is descriptive and verifiative with the analysis of the Classical Assumption Test consisting of Normality Test, Multicollinearity Test, Autocorrelation Test and Correlation Test, Coefficient of Determination and hypothesis testing using Partial Test (t Test) and Simultaneous Test (f Test) with data processing using Software statistical package for social sciences (SPSS) version 29. The results of this study show that partially the Current Ratio (CR) and Debt to Equity Ratio (DER) have a significant negative effect on Return On Assets (ROA), while Fixed Asset Turnover has a significant effect on Return On Assets. Simultaneously, Current Ratio (CR), Debt to Equity Ratio (DER) and Fixed Asset Turnover have a significant effect on Return On Assets (ROA).

Keywords: Current Ratio (CR), Debt to Equity Ratio (DER), Fixed Asset Turnover and Return On Assets.