

RINGKASAN

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Penelitian ini berjudul **“PENGARUH *CURRENT RATIO* (CR), *DEBT TO EQUITY RATIO* (DER), *TOTAL ASSET TURNOVER* (TATO) DAN PERPUTARAN MODAL KERJA TERHADAP PROFITABILITAS PERUSAHAAN (Studi Kasus Perusahaan Sektor Industri Dasar Dan Kimia Di Bursa Efek Indonesia Tahun 2020-2022)”** yang bertujuan untuk mengetahui pengaruh *Current Ratio* (CR), *Debt to Equity Ratio* (DER), *Total Asset Turnover* (TATO) dan perputaran modal kerja terhadap profitabilitas perusahaan sektor industri dan kimia yang terdaftar di Bursa Efek Indonesia Tahun 2020-2022. Profitabilitas dalam penelitian ini diukur menggunakan rasio *Return On Asset* (ROA), merupakan indikator penting dalam menilai kinerja keuangan perusahaan. Penelitian ini menggunakan metode kuantitatif dengan teknik pengumpulan data sekunder berupa laporan keuangan perusahaan. Sampel yang diambil dan digunakan dalam penelitian ini sebanyak 34 perusahaan, dari jumlah populasi sebanyak 96 perusahaan, data yang diperoleh dari 34 perusahaan dikali 3 periode.

Hasil analisis dan pembahasan yang dapat diambil dalam penelitian ini adalah secara parsial variabel *current ratio* (X1) dan Perputaran modal kerja (X4) tidak berpengaruh signifikan terhadap profitabilitas perusahaan sektor industri dan kimia yang terdaftar di Bursa Efek Indonesia Tahun 2020-2022. Sedangkan variabel *debt tot equity ratio* (X2) dan *total asset turn over* (X3) secara parsial berpengaruh signifikan terhadap profitabilitas perusahaan sektor industri dan kimia yang terdaftar di Bursa Efek Indonesia Tahun 2020-2022. Secara simultan *current ratio*, *debt to equity ratio*, *total asset turnover*, dan perputaran modal kerja berpengaruh terhadap profitabilitas pada perusahaan sektor industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2020-2022.

Kata Kunci : *current ratio, debt to equity ratio, total asset turnover*, dan perputaran modal kerja, profitabilitas.



SUMMARY

Maemunah, Accounting Study Program, Faculty of Social, Economics and Humanities, Nahdlatul Ulama Purwokerto University. Supervisor I Siti Ma'sumah, S.E.,M.Si.,CRA.,CRP.,CIAP and Supervisor II Laila Rossana, M.Pd. This study is entitled **"THE EFFECT OF CURRENT RATIO (CR), DEBT TO EQUITY RATIO (DER), TOTAL ASSET TURNOVER (TATO) AND WORKING CAPITAL TURNOVER ON COMPANY PROFITABILITY (Case Study of Companies in the Basic and Chemical Industry Sectors on the Indonesia Stock Exchange in 2020-2022)"** which aims to determine the effect of Current Ratio (CR), Debt to Equity Ratio (DER), Total Asset Turnover (TATO) and working capital turnover to the profitability of companies in the industrial and chemical sectors listed on the Indonesia Stock Exchange in 2020-2022. Profitability in this study was measured using the Return on Assets (ROA) ratio, an important indicator in assessing a company's financial performance. This study employed quantitative methods with secondary data collection techniques in the form of company financial reports. The sample size for this study was 34 companies, out of a total population of 96 companies, with data obtained from 34 companies multiplied by three periods.

The results of the analysis and discussion that can be taken in this study are that partially the current ratio (X1) and working capital turnover (X4) variables do not have a significant effect on the profitability of industrial and chemical sector companies listed on the Indonesia Stock Exchange in 2020-2022. Meanwhile, the debt to equity ratio (X2) and total asset turnover (X3) variables partially have a significant effect on the profitability of industrial and chemical sector companies listed on the Indonesia Stock Exchange in 2020-2022. Simultaneously, the *current ratio*, *debt to equity ratio*, *total asset turnover*, and *working capital turnover* affect the profitability of companies in the basic and chemical industry sectors listed on the Indonesia Stock Exchange (IDX) in 2020-2022.

Keywords: *current ratio, debt to equity ratio, total asset turnover, and working capital turnover, profitability.*

