ABSTRACT

DENNIS GRAHA, *"The Effect of Liquidity Ratios, Activity Ratios, Proftitability and Solvency of Textile Company, (Case Study of Textile Companies Listed on the Stock Exchange Period 2007-2010), under the guidance of* Prof. Dr. Hj. Umi Narimawati, Dra., SE., M.Si.,

In the present study was undertaken to examine the effect of variable liquidity ratio (Current Ratio), the ratio of the activity (Working Capital Turnover), solvency (Debt to Equity Ratio), on profitability (Return on Equity).

In this study the criteria used sampling techniques : ea manufacturing company listed on the Stock Exchange which is always present financial year ending 31 December during the observation period (2007-2010), both located in ICMD and annual report, the financial statements include the financial ratios that will studied include CR, WCT, DER and ROE. Retrieved Sempel number as many as 8 companies from 17 companies during the observation period of 4 years in various industry sectors. Analysis technique used is multiple regression analysis and hypothesis testing using t.

Effect in liquidity (CR) has a very weak relationship that is equal to -1,92% with profitability (ROE) while the activity ratio (WCT) has a relationship which is the amount of 1.46% with profitability, and solvency (DER) has a very high namely sebesar 70.44% with profitability (ROE).

Key words : Current Ratio (CR), Working Capital Turnover (WCT), Debt to Equity Ratio (DER) and the return on Equity (ROE).

ABSTRAK

DENNIS GRAHA, "Pengaruh Rasio Aktivitas, Rasio Aktivitas, dan Solvabilitas terhadap Profitabilitas Perusahaan Tekstil (Studi Kasus Perusahaan Tekstil yang Terdaftar di BEI Periode 2007-2010), dibawah bimbingan Prof. Dr. Hj. Umi Narimawati, Dra., SE., M.Si.,

Dalam penelitian ini dilakukan untuk menguji pengaruh variable rasio likuiditas (*Current Ratio),* rasio aktivitas (*Working Capital Turnover),* solvabilitas (*Debt to Equity Ratio),* terhadap profitabilitas (*Return on Equity).*

Dalam penelitian ini digunakan teknik sampling dengan kriteria : Perusahaan manufaktur yang listed di BEI yang selalu menyajikan laporan keuangan tahun buku berakhir 31 Desember selama periode pengamatan (2007-2010) baik terdapat di ICMD dan annual report, dalam laporan keuangan mencantumkan nilai rasio keuangan yang akan diteliti meliputi CR, WCT, DER dan ROE. Diperoleh jumlah sampel sebanyak 8 perusahaan dari 17 perusahaan selama periode pengamatan 4 tahun pada sektor aneka industri. Teknik analisis yang digunakan adalah analisis regresi berganda dan uji hipotesis menggunakan uji t.

Berpengaruh terhadap likuiditas (CR) memiliki hubungan yang sangat lemah yaitu sebesar -1,92% dengan profitabilitas (ROE) sedangkan rasio aktivitas (WCT) memiliki hubungan yang sedang yaitu sebesar 1,46% dengan profitabilitas dan solvabilitas (DER) memiliki hubungan yang sangat tinggi yaitu sebesar 70,44% dengan profitabilitas (ROE).

Kata kunci : *Current Ratio (CR), Working Capital Turnover (WCT), Debt to Equity Ratio (DER)* dan *Return on Equity (ROE).*