

ABSTRAK

Rini Handayani (201312349). “Pengaruh Quick Ratio, Debt to Asset Ratio, dan Average Collection Period terhadap Profitabilitas pada Perusahaan Food and Beverages yang terdaftar di Bursa Efek Indonesia pada periode tahun 2012-2016 (dibimbing oleh **Dr. Sudarwan Ak, M.Acc. CIA**).

Penelitian ini bertujuan untuk mengetahui “Pengaruh Quick Ratio, Debt to Asset Ratio, dan Average Collection Period terhadap Profitabilitas , baik secara simultan maupun secara parsial.Sampel yang digunakan dalam penelitian ini adalah perusahaan Manufaktur Food and Beverages yang terdaftar di Bursa Efek Indonesia pada periode tahun 2012-2016.Teknik pengambilan sampel dalam penelitian ini menggunakan metode *purposive sampling*. Metode analisis data yang digunakan adalah Uji Normalitas, Uji Asumsi Klasik dan Uji Regresi Linier Berganda Uji F dan Uji t. Hasil penelitian ini menunjukkan bahwa secara simultan Quick Ratio, Debt to Asset Ratio dan Average Collection Period berpengaruh signifikan terhadap Profitabilitas.

Kata Kunci : Quick Ratio, Debt to Asset Ratio, Average Collection Period, Profitabilitas

ABSTRACT

The purpose of this research is to know: (1) the influence of Quick Ratio (QR) to profitabilitas, (2) influence of Debt to Asset Ratio (DAR) to profitabilitas, (3) Influence of Average Collection Period (ACP) to profitabilitas.

The research method used is the method of causality research (causality). The sample of this research is the financial statements of food& beverages company in 2012 until 2016 by using purposive sampling method. There are 11 companies that meet the criteria as research samples. The method of analysis in this study is multiple linear regression analysis.

The results of this study show that: (1) Quick Ratio (QR), Debt to Asset Ratio (DAR) and Average Collection Period (ACP) simultaneously have a significant influence profitabilitas, (2) Quick Ratio (QR)has an effect on profitabilitas (3) Debt to Asset Ratio (DAR) has a significant effect on profitabilitas, (4) Average Collection Period (ACP) has no effect on profitabilitas.

Keywords: Quick Ratio, Debt to Asset Ratio, Average Collection Period, Profitabilitas