ABSTRAK

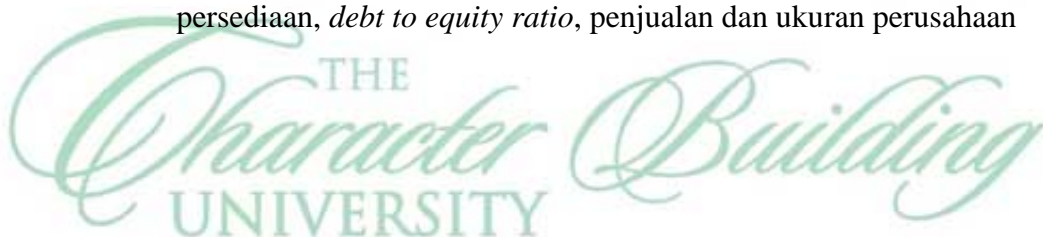**RINI LESTARI,NIM 709220052. Pengaruh rasio lancar, perputaran total aktiva, perputaran persediaan, Debt to equity ratio, penjualan dan ukuran perusahaan terhadap profitabilitas Perusahaan Manufaktur yang terdaftar di BEI. Skripsi jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan 2013.**

Permasalahan dalam penelitian ini adalah apakah rasio lancar, perputaran total aktiva, perputaran persediaan, debt to equity ratio, penjualan dan ukuran perusahaan berpengaruh terhadap profitabilitas perusahaan manufaktur. Penelitian ini bertujuan untuk mengetahui apakah ada pengaruh rasio lancar, perputaran total aktiva, perputaran persediaan, *debt to equity ratio*, penjualan dan ukuran perusahaan terhadap profitabilitas.

Populasi penelitian ini adalah perusahaan manufaktur di BEI tahun 2010-2011. Sampel ditarik dengan menggunakan metode purposive sampling dan diperoleh sampel sebanyak 26 perusahaan. Teknik pengumpulan data dilakukan dengan menggunakan data sekunder berupa data laporan keuangan yang dapat di peroleh dengan cara mengunduh dari www.idx.co.id. Teknik analisis data adalah dengan menggunakan analisis regresi linier sederhana.

Penelitian ini memperoleh bukti empiris berdasarkan uji parsial (T test) yaitu pertama, perputaran total aktiva dan ukuran perusahaan berpengaruh signifikan terhadap profitabilitas yang berarti semakin tinggi perputaran total aktiva dan sumber daya perusahaan maka kesempatan mendapatkan profitabilitas juga semakin tinggi. Kedua, rasio lancar, perputaran persediaan, *debt to equity ratio,* dan penjualan dibuktikan tidak berpengaruh signifikan terhadap profitabilitas yang berarti semakin tinggi rasio lancar, perputaran persediaan, *debt to equity ratio* dan penjualan belum tentu meningkatkan profitabilitas.

Kata kunci : profitabilitas, Rasio lancar, Perputaran total aktiva, perputaran persediaan, *debt to equity ratio*, penjualan dan ukuran perusahaan
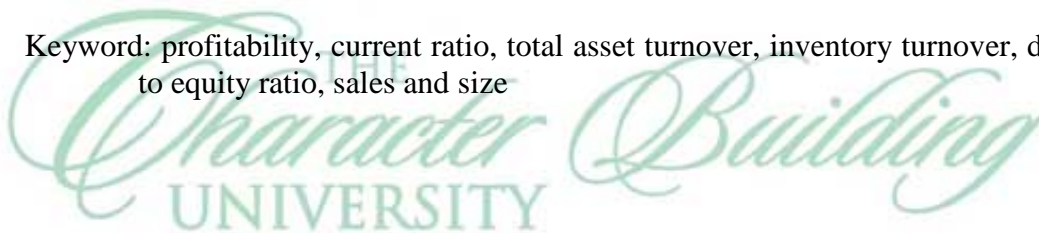
ABSTRACK

RINI LESTARI, NIM 709220052. Influence of current ratio, total asset turnover, inventory turnover, debt to equity ratio, sales and size to profitability at the manufacturing companies listed in Indonesia Stock Exchange. Minithesis, Accounting Major, Faculty of Economy, State University of Medan, 2013.

This research problems are what of the current ratio, total asset turnover, inventory turnover, debt to equity ratio, sales and size significantly affects profitability at the manufacturing companies. The objective of research is influence of current ratio, total asset turnover, inventory turnover, debt to equity ratio, sales and size on profitability.

This population is the manufacturing companies listed in Indonesia Stock Exchange period 2010-2011. Samples drawn by purposive sampling method and obtained 26 samples companies. Data was collected by collecting secondary data in the form of financial report and can be obtained by downloading from www.idx.co.id. The data analisys technique is to use a single linier regression analysis.

This research was to obtain empirical evidence by result show partially (Test T) the first, total asset turnover and size significance effect on profitability, the meaning is the higher total asset turnover and resource of company then the profitability will be higher. secondly, current ratio, inventory turnover, debt to equity ratio and sale has no significance effect on profitability the meaning is the higher current ratio, inventory turnover, debt to equity ratio and sale in not added to increase profitability.

Keyword: profitability, current ratio, total asset turnover, inventory turnover, debt to equity ratio, sales and size

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