

ABSTRAK

PENGARUH *CURRENT RATIO* DAN *DEBT TO EQUITY RATIO* TERHADAP PROFITABILITAS PADA KOPERASI USAHA BERSAMA ROSAN KENCANA JAWA TIMUR

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Tujuan yang akan dicapai dalam penelitian ini adalah agar diketahuinya pengaruh *current ratio* dan *debt to equity ratio* terhadap profitabilitas pada koperasi usaha bersama rosan kencana jawa timur. Penelitian ini menggunakan sampel laporan keuangan koperasi usaha bersama rosan kencana jawa timur pada periode 2016-2020 . Data dikumpulkan melalui dokumentasi serta analisis datanya dilakukan menggunakan uji asumsi klasik, regresi linear berganda serta uji hipotesis uji t dan uji F.

Hasil penelitian ini menunjukkan *current ratio* (X1) tidak berpengaruh terhadap profitabilitas (Y), *debt to equity ratio* secara parsial berpengaruh terhadap profitabilitas (Y). *current ratio* dan *debt to equity ratio* secara simultan berpengaruh terhadap profitabilitas.

Kata kunci : *current ratio* dan *debt to equity ratio*, dan profitabilitas

ABSTRACT

THE EFFECT OF LEVERAGE, LIQUIDITY ON DIVIDEND POLICY IN THE FOOD AND BEVERAGE INDUSTRY LISTED ON THE INDONESIA STOCK EXCHANGE (IDX) IN 2017-2020

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The purpose of this research is to know the effect of the current ratio and debt to equity ratio to the profitability at joint venture cooperative, Rosan Kencana, East Java. On this study uses a sample of the financial statements of joint venture cooperatives, Rosan Kencana, East Java in the period 2016-2020. Data collected through documentation and data analysis was carried out using classical assumption tests, multiple linear regression and hypothesis testing t test and F test. The results of this study indicate that the current ratio (X1) has no effect on profitability (Y), debt to equity ratio partially has an effect to profitability (Y). current ratio and debt to equity ratio simultaneously affect profitability.

Keyword : *current ratio, debt to equity ratio and profitability*