ABSTRACT

This study aims to identify the effect of liquidity and the effectiveness of working capital on profitability at PT. Unilever Indonesia, Tbk. The independent variables that are determined are liquidity and working capital effectiveness, liquidity measurement uses the current ratio and working capital turnover measurement for working capital effectiveness, on the other hand the dependent variable determined is profitability by measuring return on assets. The population in the research is data from the financial statements of PT. Unilever Indonesia, Tbk in 2012-2019, the sample is the profit and loss statement and the quarterly balance report of PT. Unilever Indonesia, Tbk in 2012-2019. Quantitative research methods are used with purposive sampling as a sample, and data collection techniques using documentation. Data analysis used multiple linear regression method through SPSS 25 for windows application. The test results obtained from the calculation of the t test that liquidity (CR) has a positive and significant effect on profitability (ROA), and the effectiveness of working capital (WCT) has a positive and significant effect on profitability (ROA). While testing the calculation of the F test of all variables also has a positive and significant effect on profitability (ROA).

Keywords: *Liquidity, Effectiveness of Working Capital, Profitability.*

ABSTRAK

Penelitian ini bertujuan dalam mengenali adanya pengaruh likuiditas serta efektivitas modal kerja terhadap profitabilitas pada PT. Unilever Indonesia, Tbk. Variabel bebas yang ditetapkan ialah likuiditas serta efektivitas modal kerja, pengukuran likuiditas memakai current ratio serta pengukuran working capital turnover untuk efektivitas modal kerja, sebaliknya variabel terikat yang ditetapkan ialah profitabilitas dengan pengukuran return on asset. Populasi dalam riset merupakan data laporan keuangan PT. Unilever Indonesia, Tbk tahun 2012- 2019, sampelnya merupakan laporan laba rugi serta laporan neraca per triwulan PT. Unilever Indonesia, Tbk tahun 2012- 2019. Digunakannya metode penelitian jenis kuantitatif dengan pemilihan sampelnya purposive sampling, serta teknik pengumpulan data menggunakan dokumentasi. Analisis data memakai metode regresi linier berganda melalui aplikasi SPSS 25 for windows. Hasil pengujian yang diperoleh dari perhitungan Uji t bahwasannya likuiditas (CR) berpengaruh positif serta signifikan terhadap profitabilitas (ROA), serta efektivitas modal kerja (WCT) berpengaruh positif serta signifikan terhadap profitabilitas (ROA). Sedangkan pengujian perhitungan Uji F seluruh variabel juga berpengaruh positif serta signifikan terhadap profitabilitas (ROA).

Kata kunci: Likuiditas, Efektivitas Modal Kerja, Profitabilitas.

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