

**PENGARUH *CURRENT RATIO*, *DEBT TO EQUITY RATIO* DAN  
*TOTAL ASSETS TURNOVER* TERHADAP KINERJA KEUANGAN  
MASA PANDEMI *COVID 19* PADA PERUSAHAAN MANUFAKTUR  
YANG TERDAFTAR DI BEI**

**SKRIPSI**

**Program Study Manajemen-Sastra 1**



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**FAKULTAS EKONOMI DAN BISNIS  
UNIVERSITAS SATYA NEGARA INDONESIA**

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**THE EFFECT OF *CURRENT RATIO*, *DEBT TO EQUITY RATIO* AND  
*TOTAL ASSETS TURNOVER* ON FINANCIAL PERFORMANCE  
DURING COVID 19 PANDEMIC ON MANUFACTURING  
COMPANIES LISTED ON IDX**

**THESIS**

**Management Study Program**



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## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *Current Ratio* (CR), *Debt to Equity Ratio* ( DER ) dan *Total Asset Turnover* (TATO) terhadap kinerja keuangan yang diukur dengan *Return on Asset* (ROA) pada perusahaan manufaktur masa pandemi *covid 19*. Populasi pada penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2020-2021 sebanyak 193 perusahaan. Teknik pengambilan sampel dalam penelitian ini yaitu menggunakan *purposive sampling*, sebanyak 42 perusahaan. Metode dalam penelitian ini menggunakan metode analisis regresi linear berganda. Dari hasil penelitian ini menunjukkan *Current Ratio*, *Debt to Equity Ratio* dan *Total Asset Turnover* secara simultan berpengaruh terhadap kinerja keuangan yang ditandai dengan nilai signifikansinya lebih kecil dari  $\alpha(\alpha)$  yaitu  $0,001 < 0,05$  dan nilai  $F_{hitung} > F_{tabel}$  yaitu  $5,638 > 2,71$ . *Current Ratio* tidak berpengaruh terhadap kinerja keuangan yang ditandai dengan nilai signifikannya lebih besar dari  $\alpha(\alpha)$  yaitu  $0,129 > 0,05$  dan nilai  $t_{hitung} < t_{tabel}$  yaitu  $1,534 < 1,989$ . *Debt to Equity Ratio* tidak berpengaruh terhadap kinerja keuangan yang ditandai dengan nilai signifikansinya lebih besar dari  $\alpha(\alpha)$  yaitu  $0,674 > 0,05$  dan nilai  $t_{hitung} < t_{tabel}$  yaitu  $0,423 < 1,989$ . *Total Asset Turnover* berpengaruh terhadap kinerja keuangan yang ditandai dengan nilai signifikansinya lebih kecil dari  $\alpha(\alpha)$  yaitu  $0,001 < 0,05$  dan nilai  $t_{hitung} > t_{tabel}$  yaitu  $3,522 > 1,989$ .

**Kata kunci:** *Current Ratio*, *Debt to Equity Ratio*, *Total Asset Turnover*, Kinerja keuangan

## **ABSTRACT**

*His study aims to examine the effect of Current Ratio (CR), Debt to Equity Ratio (DER) and Total Asset Turnover (TATO) on financial performance as measured by Return on Assets (ROA). The population in this study are manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2020-2021 period as many as 193 companies. The sampling technique in this research is using purposive sampling, as many as 42 companies. The method in this study uses multiple linear regression analysis method. From the results of this study, it shows that the Current Ratio, Debt to Equity Ratio and Total Asset Turnover simultaneously affect financial performance, which is characterized by a significance value smaller than alpha ( $\alpha$ ) which is  $0.001 < 0.05$  and the value of  $F_{count} > F_{table}$  which is  $5,638 > 2,71$ . Current Ratio has no effect on financial performance which is indicated by a significance value greater than alpha ( $\alpha$ ) which is  $0.129 > 0.05$  and the value of  $t_{count} < t_{table}$  is  $1.534 < 1.989$ . Debt to Equity Ratio has no effect on financial performance which is characterized by a significance value greater than alpha ( $\alpha$ ) which is  $0.674 > 0.05$  and the value of  $t_{count} < t_{table}$  is  $0.423 < 1.989$ . Total Asset Turnover has an effect on financial performance which is indicated by its significance value smaller than alpha ( $\alpha$ ) which is  $0.001 < 0.05$  and the value of  $t_{count} > t_{table}$  is  $3.522 > 1.989$ .*

**Keywords:** *Current Ratio, Debt to Equity Ratio, Total Asset Turnover, Financial Performance*