

ABSTRACT

Rahadi, 2023: *The effect of the current ratio, debt to equity ratio, return on assets, and total asset turnover on profitability of own capital in cooperatives in bintan district for the 2018-2020 period*

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The purpose of this study was to determine the effect of the current ratio, debt to equity ratio, return on assets, and total asset turnover on profitability of own capital in cooperatives in Bintan Regency for the 2018-2020 period. The sampling method for this study was purposive sampling with 20 samples that met the criteria. The results of the SPSS test carried out found that the current ratio has a significance level of 0.013 < 0.05 while the tvalue is 2.641 > ttable 2.04841. It can be concluded that H1 is accepted and H0 is rejected, which means that the current ratio affects the profitability of own capital. The debt to equity ratio has a significance level of 0.000 < 0.05 while the tvalue is 10.416 > ttable 2.04841. It can be concluded that H2 is accepted and H0 is rejected, which means that the debt to equity ratio affects the profitability of own capital. Return on assets has a significance level of 0.000 < 0.05 while the tvalue is 56.158 > ttable 2.04841. It can be concluded that H3 is accepted and H0 is rejected, which means that the return on assets affects the profitability of own capital. Total asset turnover has a significance level of 0.383 > 0.05 while the tvalue is -0.887 > ttable 2.04841. It can be concluded that H4 is rejected and H0 is accepted, which means that total asset turnover does not affect the profitability of own capital. While the value of the current ratio, debt to equity ratio, return on assets, and total asset turnover to own capital profitability simultaneously has a significance level of 0.000 < 0.005 while Fvalue is 1252.634 > Ftable 2.71. It can be concluded that H5 is accepted and H0 is rejected, which means that there is a significant effect of the current ratio, debt to equity ratio, return on assets, and total asset turnover on profitability of own capital. From the determination test the ability of the independent variables to explain the dependent variable is 99.4%, while the remaining 0.6% is explained by other independent variables outside the research model.

Keywords: *current ratio, debt to equity ratio, return on assets, total asset turnover, profitability of own capital*

ABSTRAK

Rahadi, 2023: Pengaruh *Current Ratio*, *Debt to Equity Ratio*, *Return On Asset*, dan *Total Asset Turnover* terhadap Rentabilitas Modal Sendiri pada Koperasi di Kabupaten Bintan Periode Tahun 2018-2020
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Tujuan penelitian ini adalah untuk mengetahui pengaruh *current ratio*, *debt to equity ratio*, *return on asset*, dan *total asset turnover* terhadap rentabilitas modal sendiri pada Koperasi di Kabupaten Bintan Periode Tahun 2018-2020. Metode pengambilan sampel penelitian ini adalah *purposive sampling* dengan diperoleh sebanyak 20 sampel yang memenuhi kriteria. Hasil uji SPSS yang dilakukan didapatkan bahwa *current ratio* memiliki tingkat signifikansi $0,013 < 0,05$ sedangkan nilai $t_{hitung} 2,641 > t_{tabel} 2,04841$. Hal ini dapat disimpulkan bahwa H_1 diterima dan H_0 ditolak yang artinya *current ratio* berpengaruh terhadap rentabilitas modal sendiri. *Debt to equity ratio* memiliki tingkat signifikansi $0,000 < 0,05$ sedangkan nilai $t_{hitung} 10,416 > t_{tabel} 2,04841$. Hal ini dapat disimpulkan bahwa H_2 diterima dan H_0 ditolak yang artinya *debt to equity ratio* berpengaruh terhadap rentabilitas modal sendiri. *Return on asset* memiliki tingkat signifikansi $0,000 < 0,05$ sedangkan nilai $t_{hitung} 56,158 > t_{tabel} 2,04841$. Hal ini dapat disimpulkan bahwa H_3 diterima dan H_0 ditolak yang artinya *return on asset* berpengaruh terhadap rentabilitas modal sendiri. *Total asset turnover* memiliki tingkat signifikansi $0,383 > 0,05$ sedangkan nilai $t_{hitung} -0,887 > t_{tabel} 2,04841$. Hal ini dapat disimpulkan bahwa H_4 ditolak dan H_0 diterima yang artinya *total asset turnover* tidak berpengaruh terhadap rentabilitas modal sendiri. Sedangkan nilai *current ratio*, *debt to equity ratio*, *return on asset*, dan *total asset turnover* terhadap rentabilitas modal sendiri secara simultan memiliki tingkat signifikansinya $0,000 < 0,005$ sedangkan $F_{hitung} 1252,634 > F_{tabel} 2,71$. Hal ini dapat disimpulkan bahwa H_5 diterima dan H_0 ditolak, yang berarti ada pengaruh secara signifikan *current ratio*, *debt to equity ratio*, *return on asset*, dan *total asset turnover* terhadap rentabilitas modal sendiri. Dari uji determinasi kemampuan variabel independen dalam menjelaskan variabel dependen sebesar 99,4%, sedangkan sisanya 0,6% dijelaskan oleh variabel independen lainnya di luar model penelitian.

Kata Kunci : *current ratio*, *debt to equity ratio*, *return on asset*, *total asset turnover*, rentabilitas modal sendiri