

ABSTRACT

THE EFFECT OF LIQUIDITY, PROFITABILITY, AND ACTIVITY ON FINANCIAL PERFORMANCE AT PT. UNILEVER INDONESIA Tbk.

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Guide I : Dewi Permata Sari

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The objective of this research are to determine and analyze whether or not there are an influence between Liquidity (Current Ratio), Profitability (Net Profit Margin) and Activity (Total Asset Turnover) on Financial Performance (Return on Asset) at PT Unilever Indonesia Tbk. The research method used are verification and quantitative. The data analyze tool used is multiple linear regression and coefficient of determination. Based on the result of the study, it is known that simultaneously between Liquidity (Current Ratio), Profitability (Net Profit Margin) and Activity (Total Asset Turnover) have a significant on Financial Performance (Return on Asset). While partially between Profitability (Net Profit Margin) and Activity (Total Asset Turnover) affect Financial Performance (Return on Asset) and Liquidity (Current Ratio) has no effect on Financial Performance (Return on Asset).

Keyword: Liquidity (Current Ratio), Profitability (Net Profit Margin), Activity (Total Asset Turnover), Financial Performance (Return on Asset).

ABSTRAK

PENGARUH LIKUIDITAS, PROFITABILITAS, DAN AKTIVITAS TERHADAP KINERJA KEUANGAN PADA PT. UNILEVER INDONESIA Tbk.

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Tujuan dari penelitian ini adalah untuk mengetahui dan menganalisis ada tidaknya pengaruh antara Likuiditas (*Current Ratio*), Profitabilitas (*Net Profit Margin*) dan Aktivitas (*Total Asset Turnover*) terhadap Kinerja Keuangan (*Return on Asset*) pada PT Unilever Indonesia Tbk. Metode penelitian yang digunakan adalah verifikatif dan kuantitatif. Alat analisis data yang digunakan adalah regresi linier berganda dan koefisien determinasi. Berdasarkan hasil penelitian diketahui bahwa secara simultan antara Likuiditas (*Current Ratio*), Profitabilitas (*Net Profit Margin*) dan Aktivitas (*Total Asset Turnover*) berpengaruh signifikan terhadap Kinerja Keuangan (*Return on Asset*). Sedangkan secara parsial antara Profitabilitas (*Net Profit Margin*) dan Aktivitas (*Total Asset Turnover*) berpengaruh terhadap Kinerja Keuangan (*Return On Asset*) dan Likuiditas (*Current Ratio*) tidak berpengaruh terhadap Kinerja Keuangan (*Return On Asset*).

Kata Kunci: Likuiditas (*Current Ratio*), Profitabilitas (*Net Profit Margin*), Aktivitas (*Total Asset Turnover*), Kinerja Keuangan (*Return on Asset*).