**ABSTRAK**

**PENGARUH *CURRENT RATIO* DAN *DEBT TO EQUITY RATIO* TERHADAP PROFITABILITAS PADA SUB SEKTOR PERKEBUNAN**

 **YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI)**

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Penelitian ini bertujuan untuk mengetahui apakah *Current Ratio, Debt to Equity Ratio,* memiliki pengaruh yang signifikan terhadap pertumbuhan laba pada perusahaan perkebunaan yang terdaftar di Bursa Efek Indonesia. Metode yang digunakan dalam penelitian ini adalah metode kuantitatif dengan beberapa uji yakni asumsi klasik dan regresi linierberganda. Berdasarkan hasil regresi diperoleh persamaan: **Y *=* 0,065 – 0.002 X1 + 0.039 X2 + e .** Berdasarkan data tersebut dapat ditentukan besarnya t tabel 2,048 dan diketahui bahwa variabel *current ratio* (X1) memiliki t hitung sebesar -0,626, jika dibandingkan dengan t tabel makahasilnya -0,626 < 2,048, sehingga dapat disimpulkan bahwa variabel *current ratio* tidak berpengaruh signifikan terhadap variabel profitabilitas. Variabel *debt to equity ratio* (X2) memiliki t hitung sebesar -1,752 jika dibandingkan dengan t tabel maka hasilnya -1,752 < 2,04, sehingga dapat diismpulkan bahwa variabel  *debt to equity ratio*  tidak berpangaruh signifikan terhadap variabel profitabilitas. Secara simultan variabel *current ratio* (X1) dan *debt to equity ratio* (X2) secara bersama-sama tidak berpengaruh terhadap variabel profitabilitas. Dari kesimpulan diatas, penulis memberikan saran, Perusahaan diharapkan mampu mengoptimalkan *current ratio* agar memberikan ketersediaan modal kerja untuk mendukung aktivitas operasional yang dilakukan perusahaan sehingga profitabilitas meningkat. Perusahaan diharapkan dapat mengendalikan *debt to equity ratio* atau tingkat hutangnya secara baik karna jika hutang perusahaan tinggi akan berdampak buruk pada profit yang mengakibatkan ROA menurun. Bagi peneliti selanjutnya diharapkan dapat menggunakan variabel lain atau dengan variabel-variabel yang mempengaruhi *current ratio* pada perusahaan Perkebunan yag terdaftar di Bursa Efek Indonesia seperti modal kerja, pertutaran penjualan, dan lain sebagainya.

**Kata Kunci : *Current Ratio,* *Debt To Equity Ratio,* Profitabilitas**

***ABSTRACT***

***THE EFFECT OF CURRENT RATIO AND DEBT TO EQUITY RATIO ON PROFITABILITY IN PLANTATION SUB-SECTOR LISTED ON INDONESIA STOCK EXCHANGE (IDX)***

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*This research aimed to find out if the Current Ratio, Debt to Equity Ratio, has a significant influence on profit growth in plantation companies listed on the Indonesia Stock Exchange. The method used in this research was quantitative method with several tests namely classical assumptions and multiple linear regression. Based on regression results obtained equation:* ***Y = 0.065 – 0.002 X1 + 0.039 X2 + e.*** *Based on the data, it can be determined that the value of t table was 2,048 and it was known that the current ratio variable (X1) has t observed valued -0.626, when compared to the t table then the result was -0.626 < 2.048, so it can be concluded that the current ratio variable does not have a significant effect on the profitability variable. Debt to equity ratio variable (X2) has t observed valued -1,752 when compared to t table then the result was -1,752 < 2.04, so it can be concluded that the debt-to-equity ratio variable does not have a significant impact on profitability variable. Simultaneously, current ratio variable (X1) and debt to equity ratio (X2) together have no effect on variable profitability. From the conclusion above, the author advises, the Company was expected to be able to optimize the current ratio in order to provide availability of working capital to support the operational activities carried out by the company so that profitability increases. The Company is expected to control its debt to equity ratio because if the company's debt is high it will adversely affect the profit resulting in ROA decrease. Furthermore, researchers are expected to use other variables or with variables that affect the current ratio in Plantation companies listed on the Indonesia Stock Exchange such as working capital, sales demand, and so on.*

***Keywords : Current Ratio, Debt To Equity Ratio, Profitability***

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