

ABSTRAK

Skrispsi dengan judul “**Pengaruh *Current Ratio*, *Debt to Asset ratio*, dan *Net Profit Margin* Terhadap Kinerja Keuangan pada Perusahaan Telekomunikasi yang Terdaftar di Bursa Efek Indonesia Periode 2018-2021**” ditulis oleh Atika Aprilia Rufaida, NIM. 12406193067, Jurusan Manajemen Keuangan Syariah, Fakultas Ekonomi dan Bisnis Islam, Universitas Islam Negeri Sayyid Ali Rahmatullah Tulungagung dengan Pembimbing Ruly Priantilianingtiasari, S.E., S.Pd., M.Sy.

Kinerja keuangan merupakan penilaian dasar mengenai kondisi keuangan perusahaan yang dilakukan berdasarkan analisa terhadap rasio keuangan. Hasil dari pengukuran kinerja keuangan dapat melihat kondisi perusahaan dan tingkat keberhasilan perusahaan dalam menjalankan kegiatan operasionalnya. Penelitian ini bertujuan (1) untuk menguji pengaruh *Current Ratio* (CR) terhadap kinerja keuangan, (2) untuk menguji pengaruh *Debt to Asset Ratio* (DAR) terhadap kinerja keuangan, (3) untuk menguji pengaruh *Net Profit Margin* (NPM) terhadap kinerja keuangan, (4) untuk menguji pengaruh *Current ratio*, *Debt to Asset Ratio*, dan *Net Profit Margin* terhadap kinerja keuangan.

Penelitian ini menggunakan pendekatan kuantitatif. Metode pengumpulan data menggunakan data sekunder berupa laporan keuangan perusahaan telekomunikasi yang terdaftar di Bursa Efek Indonesia periode 2018-2021. Teknik penentuan sampel yang digunakan dalam penelitian ini menggunakan *purposive sampling*. Teknik analisis data yang digunakan yaitu analisis regresi data panel dalam menguji data dalam penelitian yang akan dilakukan dengan menggunakan *software Eviews 10*.

Hasil penelitian ini menunjukkan bahwa (1) secara parsial variabel *Current Ratio* (CR) tidak berpengaruh terhadap kinerja keuangan, (2) variabel *Debt to Asset Ratio* (DAR) tidak berpengaruh terhadap kinerja keuangan, (3) variabel *Net Profit Margin* (NPM) berpengaruh terhadap kinerja keuangan, (4) secara simultan variabel *Current ratio* (CR), *Debt to Asset Ratio* (DAR), dan *Net Profit Margin* (NPM) memiliki pengaruh yang signifikan terhadap kinerja keuangan pada perusahaan telekomunikasi yang terdaftar di Bursa Efek Indonesia periode 2018-2021.

Kata Kunci: *Current ratio*, *Debt to Asset Ratio*, *Net Profit Margin* dan Kinerja Keuangan

ABSTRACT

Thesis entitled "The Effect of Current Ratio, Debt to Asset Ratio, and Net Profit Margin on Financial Performance of Telecommunication Companies Listed on the Indonesia Stock Exchange for the 2018-2021 Period" was written by Atika Aprilia Rufaida, NIM. 12406193067, Department of Islamic Financial Management, Faculty of Islamic Economics and Business, State Islamic University Sayyid Ali Rahmatullah Tulungagung with Ruly Priantilianingtiasari, S.E., S.Pd., M.Sy.

Financial performance is a basic assessment of a company's financial condition based on an analysis of financial ratios. The results of measuring financial performance can see the condition of the company and the success rate of the company in carrying out its operational activities. This study aims (1) to examine the effect of Current Ratio (CR) on financial performance, (2) to examine the effect of Debt to Asset Ratio (DAR) on financial performance, (3) to examine the effect of Net Profit Margin (NPM) on financial performance, (4) to test the effect of Current ratio, Debt to Asset Ratio, and Net Profit Margin on financial performance.

This study uses a quantitative approach to the type of associative research. The data collection method uses secondary data in the form of financial statements of telecommunications companies listed on the Indonesia Stock Exchange for the 2018-2021 period. The sampling technique used in this study used purposive sampling. The data analysis technique used is panel data regression analysis in testing the data in the research that will be carried out using Eviews 10 software.

The results of this study indicate that (1) partially the Current Ratio (CR) variable has no effect on financial performance, (2) the Debt to Asset Ratio (DAR) variable has no effect on financial performance, (3) the Net Profit Margin (NPM) variable has an effect on financial performance, (4) simultaneously the variables Current ratio (CR), Debt to Asset Ratio (DAR), and Net Profit Margin (NPM) have a significant influence on the financial performance of telecommunication companies listed on the Indonesia Stock Exchange for the period 2018- 2021.

Keywords: Current ratio, Debt to Asset Ratio, Net Profit Margin and Financial Performance