ABSTRAK

Skripsi dengan judul ”Pengaruh *Current Ratio, Net Profit margin, Debt to Equity Ratio*, dan Perputaran Modal Kerja Terhadap Profitabilitas Perusahaan Tekstil dan Garmen yang Terdaftar di Bursa Efek Indonesia” ini ditulis oleh Miftachur Rif’ah, NIM. 126403213138, dengan pembimbing Dr. Eka Nur Rofik, S.E., M.Ak.

Kata Kunci: *Current Ratio, Net Profit Margin, Debt to Equity Ratio*, Perputaran Modal Kerja, Profitabilitas

Penelitian ini dilatarbelakangi dengan kontribusi industri tekstil dan garmen di Indonesia terhadap PDB yang menurun serta adanya fenomena PHK yang terjadi. Selain itu, terdapat perusahaan tekstil dan garmen di Bursa Efek Indonesia yang mendapatkan notifikasi khusus karena masalah keuangan. Sehingga perlu dikaji faktor-faktor yang memengaruhi kinerja keuangannya.

Penelitian ini bertujuan untuk (1) menguji pengaruh *current ratio* terhadap profitabilitas, (2) menguji pengaruh *net profit margin* terhadap profitabilitas, (3) menguji pengaruh *debt to equity ratio* terhadap profitabilitas, (4) menguji pengaruh perputaran modal kerja terhadap profitabilitas, (5) menguji pengaruh *current ratio, net profit margin, debt to equity ratio*, dan perputaran modal kerja terhadap profitabilitas.

Penelitian ini menggunakan pendekatan kuantitatif dengan jenis penelitian asosiatif. Sampel yang digunakan sebanyak 11 perusahaan tekstil dan garmen yang terdaftar di Bursa Efek Indonesia. Data yang digunakan berupa laporan keuangan perusahaan tekstil dan garmen yang terdaftar di Bursa Efek Indonesia periode 2021-2023. Penelitian ini menggunakan teknik analisis regresi berganda.

Hasil dari penelitian ini menunjukkan bahwa (1) *current ratio* berpengaruh positif signifikan terhadap profitabilitas, (2) *net profit margin* tidak berpengaruh terhadap profitabilitas, (3) *debt to equity ratio* berpengaruh positif signifikan terhadap profitabilitas, (4) perputaran modal kerja berpengaruh positif signifikan terhadap profitabilitas, (5) *current ratio, net profit margin, debt to equity ratio*, dan perputaran modal kerja berpengaruh secara positif signifikan terhadap profitabilitas.

ABSTRACT

The thesis entitled "The Effect of Current Ratio, Net Profit Margin, Debt to Equity Ratio, and Working Capital Turnover on the Profitability of Textile and Garment Companies Listed on the Indonesia Stock Exchange" was written by Miftachur Rif'ah, NIM. 126403213138, with the supervisor Dr. Eka Nur Rofik, S.E., M.Ak.

Keywords: Current Ratio, Net Profit Margin, Debt to Equity Ratio, Working Capital Turnover, Profitability

This research is motivated by the contribution of the textile and garment industry in Indonesia to the declining GDP and the phenomenon of layoffs that occur. In addition, there are textile and garment companies on the Indonesia Stock Exchange that receive special notifications due to financial problems. So it is necessary to study the factors that affect their financial performance.

This study aims to (1) test the effect of current ratio on profitability, (2) test the effect of net profit margin on profitability, (3) test the effect of debt to equity ratio on profitability, (4) test the effect of working capital turnover on profitability, (5) test the effect of current ratio, net profit margin, debt to equity ratio, and working capital turnover on profitability.

This study uses a quantitative approach with an associative research type. The sample used was 11 textile and garment companies listed on the Indonesia Stock Exchange. The data used were financial reports of textile and garment companies listed on the Indonesia Stock Exchange for the period 2021-2023. This study uses multiple regression analysis techniques.

The results of this study indicate that (1) the current ratio has a significant positive effect on profitability, (2) net profit margin does not affect profitability, (3) debt to equity ratio has a significant positive effect on profitability, (4) working capital turnover has a significant positive effect on profitability, (5) current ratio, net profit margin, debt to equity ratio, and working capital turnover have a significant positive effect on profitability.