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Pengaruh Rasio Likuiditas, Solvabilitas dan BOPO Terhadap Profitabilitas pada BTM Se-Jateng periode 2018-2022

Ida Rahmawati[1], Usamah[2], Fitrayudi[3]

Program Studi Akuntasi FEB Universitas Muhammadiyah Pekajangan Pekalongan

Korespondensi email : Idarahmamu@gmail.com

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Abstrak

Riset ini bertujuan untuk menganalisis *Rasio Likuiditas,* Rasio *Solvabilitas* dan BOPO terhadap *Profitabilitas* pada BTM Se-Jateng periode 2018-2022. Rasio keuangan yang menjadi proksi *Profitabilitas* yaitu *Return On Equity* (ROE), sedangkan *likuiditas* diukur dengan *current ratio* (CR), *solvabilitas* diwakili *Debt To Equity Ratio* (DER) dan *Debt To Aset* (DAR) dan Biaya Operasional dan Pendapatan Operasional (BOPO). Populasi penelitian ini adalah BTM Se-Jateng periode 2018-2022. Teknik pengambilan sampel menggunakan purposive sampling dan diperoleh 11 kantor yang digunakan sebagai sampel. Penelitian ini menggunakan teknik analisis regresi linier berganda. Hasil penelitian menunjukkan secara parsial, *CR* dan *DAR* tidak berpengaruh signifikan terhadap pertumbuhan laba BTM, sedangkan *DER* dan BOPO berpengaruh signifikan terhadap profitabilitas. Kemampuan variable CR, DER, DAR dan BOPO mempengaruhi ROE perolehan angkanya 34,5 %, angka selisihnya sebesar 65,5 % potensinya dimiliki oleh variabel lain diluar model riset ini.

Kata Kunci : Return On Equity, Current Aset, Debt to Equity Ratio, Debt to Aset Ratio, BOPO

THE EFFECT OF LIKUIDITY AND SOLVABILITY ON PROFITABILITY IN BTM THROUGHOUT CENTRAL JAVA DURING 2018-2022

Abstract

This research aims to determine the effects of liquidity, solvency, and BOPO on profitability at BTM throughout Central Java 2018-2022. The financial ratios used this case, profitability measured by Return on Equity (ROE),), likuidity measured by current ratio (CR), solvability measured by debt to equity ratio (DER) and debt to aset ratio (DAR) and BOPO . The population in the BTM throughout Central Java during 2018-2022. 11 offices were taken as the samples using purposive sampling technique. It uses multiple linier regression analysis techniques. The result showed that partially, the variables current ratio and debt to aset ratio did not have significant effect on profit growth of state owned BTM, while Debt to Equity Ratio and BOPO have on effect on profitability. The variables CR, DER, DAR, and BOPO are influenced by ROE, accounting for 34.5% of their variance. The remaining 65.5% is explained by other unstudied variables

other variables outside this research model

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Keywords : Return On Equity, Current Ratio, Debt to Equity Ratio, Debt to Aset Ratio, BOPO