

## ABSTRAK

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**Pengaruh Struktur Modal, Likuiditas, Aktivitas, dan Ukuran Perusahaan Terhadap Kinerja Keuangan Serta Tinjauannya Dari Sudut Pandang Islam**

124 + xv halaman, 18 tabel, 4 gambar, dan 15 lampiran

### Uraian Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh *debt to equity ratio*, *current ratio*, *total assets turnover*, dan ukuran perusahaan terhadap kinerja keuangan yang diukur dengan *return on asset* pada perusahaan manufaktur subsektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2012-2017. Penelitian ini menggunakan data sekunder dengan 7 sampel perusahaan yang ditentukan dengan cara *purposive sampling*. Metode analisis yang digunakan adalah regresi linear berganda, uji asumsi klasik, dan uji hipotesis dengan tingkat signifikansi 5%. Berdasarkan hasil penelitian menunjukkan bahwa secara parsial *debt to equity ratio* dan ukuran perusahaan tidak berpengaruh dan signifikan terhadap *return on asset*. *Current ratio* dan *total assets turnover* berpengaruh positif dan signifikan terhadap *return on asset*. Sedangkan secara simultan *debt to equity ratio*, *current ratio*, *total assets turnover*, dan ukuran perusahaan berpengaruh dan signifikan terhadap *return on asset*. Islam memperbolehkan mengambil keuntungan sebanyak-banyaknya dalam jual beli dengan syarat tidak mendzalimi sesama muslim.

Kata Kunci: Kinerja Keuangan, Struktur Modal, Likuiditas, Aktivitas, Ukuran Perusahaan

**ABSTRACT**

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***The Effect of Capital Structure, Liquidity, Activity, and Firm Size on Financial Performance and Its Review from an Islamic Perspective***

*124 + xv pages, 18 tables, 4 pictures, and 15 attachments*

***Abstract Description***

*The purpose of this study is to analyze the effect of debt to equity ratio, current ratio, total assets turnover, and firm size on financial performance as measured by return on assets in food and beverage sub-sector manufacturing companies listed at Indonesia Stock Exchange period 2012-2017. This study uses secondary data with 7 company samples determined by purposive sampling. The method of analysis used in this study is multiple linear regression, classical assumption test, and hypothesis testing with a significant level of 5%. The result of this study indicate that, partially, debt to equity ratio and firm size has no significant effect on return on assets. Current ratio and total assets turnover has a positive and significant effect on return on assets. They also show that, silmutaneously, debt to equity ratio, current ratio, total assets turnover, and firm size have significant effect on return on assets. In Islamic perspective, people are permitted to take as much profit as possible in buying and selling on condition that it does not wrong fellow muslims.*

***Keyword: Financial Performance, Capital Structure, Liquidity, Activity, Firm Size***