ABSTRAK

Penelitian Ini Bertujuan untuk mengetahui dan menganalisis pengaruh leverage dan likuiditas terhadap profitabilitas perusahaan jasa di Bursa Efek Indonesia . Penelitian ini menggunakan data sekunder yang diperoleh dari website www.idx.co.id dengan menggunakan sampel sebanyak 161 perusahaan yang terdaftar di Bursa Efek Indonesia Periode 2012-2015. Variabel penelitian ini terdiri dari Return on Equity sebagai Variable terikat dan *leverage, cash conversion cycle, current ratio, operating cash flow margin, liquid ratio dan comprehensive liquidity index* sebagai variable bebas. Penelitian ini dianalisis menggunakan analisis regresi linier berganda. Program yang digunakan dalam menganalisis data menggunakan *Statistical package for social Sciences (SPSS)*. nilai signifikan uji F (0.000) < level alpha sebesar 0,05, maka H_0 ditolak pada tingkat signifikansi 5 % sehingga semua variabel bebas (*Leverage*, *Cash conversion cycle, Current Ratio, Operating Cash Flow Margin*, *Liquid Ratio*, dan *Comprehensive Liquidity Index*) berpengaruh secara signifikan terhadap variabel terikat Y (*Return On Equity*). Hasil Penelitian menunjukkan secara parsial *cash conversion cycle, current ratio, operating cash flow margin, liquid ratio* berpengaruh signifikan terhadap return on equity.

Kata kunci : Leverage, Likuiditas dan Profitabilitas

ABSTRACT

This Research Aims to know and analyze the effect of leverage and liquidity on the profitability of service companies in Indonesia Stock Exchange. This study uses secondary data obtained from the website www.idx.co.id by using a sample of 161 companies listed on the Indonesia Stock Exchange Period 2012-2015. This research variable consist of Return on Equity as dependent variable and leverage, cash conversion cycle, current ratio, operating cash flow margin, liquid ratio and comprehensive liquidity index as independent variable. This study was analyzed using multiple linear regression analysis. Program used in analyzing data using Statistical package for social Sciences (SPSS). the significant value of the F test (0.000) <alpha level of 0.05, then H0 is rejected at the 5% significance level so that all the independent variables (Leverage, Cash conversion cycle, Current Ratio, Operating Cash Flow Margin, Liquid Ratio, and Comprehensive Liquidity Index) significant effect on the dependent variable Y (Return On Equity). The results showed partially cash conversion cycle, current ratio, operating cash flow margin, liquid ratio significant effect on return on equity.

Keywords: Leverage, Liquidity and Profitability