



Original Article

The Effect of Liquidity, Activity and Solvability on Profitability

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Abstract:

Objective study This is for know influence Liquidity, Activity and Solvency to Profitability in Sub-sector Companies transportation listed on the Indonesia Stock Exchange. In the study This amount population as many as 37 companies and samples as many as 27 companies were taken with use the specified criteria author. The method used in study This is analysis regression multiple with secondary data taken from report annual company during period 2021 to 2024. Research results show that in a way partial Current Ratio and Total Asset Turnover variables have direction connection positive and influential significant to profitability, while the Debt to Asset Ratio does not influential significant to profitability

Keywords: Liquidity, Activity, Solvability, Profitability

Introduction

Information from report published finance company is one of type information that can made into consideration, because Already Enough describe tell investors the extent of development condition company during this and what only that has been achieved with use report finance, investors can also count How many the magnitude growth profit that has been achieved company to amount share company. Purpose report finance is for give useful information for investors and creditors in taking decisions and credits (Hery, 2015) (If take from notebooks his book What or journal what). For measure effectiveness company can measured with ROA. Withdrawal company will tall along with increasing profit company. Improvement Power pull company make company the more interested investors because return results obtained the more tall.

Ratio Liquidity (Liquidity Ratio) is the ratio that describes ability company in fulfil obligation term short. In matter This compiler use type ratio current (Current Ratio). If mark current ratio tall so ability a company For fulfil or the more guaranteed debts company the. Sairin, (2020) find that CR has an effect positive and significant on ROA. On the other hand, Malinda and Nugroho, (2024) show that CR has an effect negative and significant on ROA. Research (Gatha & Hernawan, 2022); (Sulistiana, 2020) show that CR does not influential significant on ROA.

Debt to Equity Ratio (DER) is ratio solvency For know How many part from every



<https://jurnal.usk.ac.id/riwayat>

rupiah of capital that is used as debt guarantee and also ratio This give instruction general about as appropriate credit and risk finance debtor matter That due to If the more tall Debt on Equity Ratio (DER) then the more small owner's capital For debt guarantee. Research about influence Debt to Equity Ratio (DER) against Return on Assets (ROA) shows mixed results. [Firmansyah & Armaniah, \(2024\)](#) and [Ardhefani et al., 2021](#)) find that DER has an effect positive and significant to ROA, which shows that the debt is managed with Good can increase profitability company. However, [\(Widodo et al., 2024\)](#) take notes that even though DER is simultaneous influential significant on ROA, its influence depends on the sector industry. On the contrary, [\(Novita et al., 2022\)](#) and [\(Matondang & Wuryani, 2020\)](#) find that DER does not influential significant on ROA.

Ratio Activity (Activity Ratio) is measurements used For measure efficiency source Power companies that are utilized. In matter This type ratio used is turnaround assets (Total Assets Turn Over), where if mark Total Asset Turnover high , then the profit that will be obtained a the company will also height , thing This because , if Total Assets Turnover Value high , then the profit that will be obtained a the company will also height , thing This because , if mark Total Assets Turnover is high , indicating that company the can utilise assets / property owned For increase income for achievement high profit .[Pangestika et al., \(2021\)](#); [Darminto & Fuadati, \(2020\)](#) find that TATTO has an effect positive and significant on ROA. Research [\(Subari & Sudarsi, 2024\)](#) show that TATTO has an effect positive and significant on ROA. [Novita et al., \(2022\)](#) in the company manufacturing food find that even though TATO is increasing, it is not influential significant to ROA, which shows that factor others, such as burden high interest, can reduce influence positive from TATO. Research [\(Tan & Hadi, 2020\)](#) also note that even though TATTO has an effect positive on ROA, its influence No significant in a number of industry certain.

Methods

Type study in research This use study quantitative in nature associative causal. Method quantitative required For Obtain data that is happening in the present or the past, regarding criteria, behavior, relationships between variable as well as used For test hypothesis variable from samples obtained from the population which then processed use tool analysis statistics that result used For to obtain conclusion. Based on the source of the data in study This is secondary data where the data is obtained from various sources that have been There is like report finance annual companies, journals, and books other. To determine the relationship between two or more dependent variables (X) and independent variables (Y), multiple linear analysis is used which is presented in the form of a regression equation. There is some assumption tests classic used as prerequisites that must be met fulfilled in testing hypothesis with SPSS including;

Multicollinearity Test

Multicollinearity test is the test used For know whether in the regression model found correlation between variable free (independent). This test implemented with monitor VIF (variance inflation factor) value is 0.10 so that Can concluded that No there is problem multicollinearity between variable independent and dependent in study [\(Ghozali, 2018\)](#).

Autocorrelation Test

Objective from the autocorrelation test is For determine whether error disturbances in period t and errors disturbance at period t-1 in a correlated linear regression model One each other. For detect autocorrelation can using the Durbin Watson Test. The Durbin Watson test is used For autocorrelation level one (first order autocorrelation) and society the presence of an intercept (constant) in the regression model and not There is variable again in between variable independent ([Ghozali, 2018](#)).

Heteroscedasticity Test

Heteroscedasticity test used for know what is the regression model happen inequality of variance of residuals one observation to other observations. If the variance of the residual one observation to other observations remain, then called homoscedasticity and if different called homoscedasticity or no happen heteroscedasticity. Tester This can detected through the Spearman test where done calculation from Spearman rank correlation between variable absolute with variables free. Then mark from from all spearman ranks compared to with mark determined significance. Symptoms heteroscedasticity aimed at from Spearman's Rank coefficient of each variable free and the absolute value of the residue. If the value significant more big from mark alpha ($\text{Sig} > \alpha$), then can be sure the model is not contain symptom heteroscedasticity ([Ghozali, 2018](#)).

Multiple Linear Regression Analysis

Multiple regression analysis is an analysis used to test the relationship between a dependent and independent variable.

$$Y = \alpha + b_1X_1 + b_2X_2 + b_3X_3 + e$$

Coefficient of Determination (R^2)

Coefficient determination (R^2) is size how much good model can explain variables dependent. If the value of (R^2) is small means ability variables independent in explain variation variable dependent very limited. The value is close to One means variables independent give almost all information needed For predict variation variable dependent ([Ghozali, 2018](#)).

Hypothesis Test (t-Test)

The t-test shows how far the influence of one independent variable on the dependent variable on the independent variable, then assuming the other independent variables are constant ([Ghozali, 2018, p. 98](#)) . The t-test is used to determine whether the hypothesis to be submitted is rejected or accepted. The level of significance used is 95% ($=0.05$) which is the level of significance often used in research .

Results

Multicollinearity Test

Multicollinearity test done for know whether there is high relationship between variable independent in the regression model. The existence of multicollinearity can influence stability and accuracy estimate coefficient regression. Testing This seen through Tolerance and Variance Inflation Factor (VIF) values, with criteria general that o hnpen multicollinearity If tolerance value > 0.10 and $VIF < 10$.

Table 1
Multicollinearity Test Results

Coefficients ^a							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-,287	,271		-1,058	,293		
CR	,481	,020	,911	23,754	,000	,993	1,007
TATTOO	,490	,235	,080	2,088	,039	,997	1,003
DAR	-,286	,268	-,041	-1,068	,288	,990	1,010

a. Dependent Variable: ROA

Source : Spss Output

Based on the results of the multicollinearity test in Table 1, all variable independent namely CR, TATO, and DAR have tolerance value above 0.10 and VIF value below 10. CR has a VIF of 1.007; TATO of 1.003; and DAR of 1.010. With Thus, it can concluded that No happen multicollinearity between variable in the regression model, so that all over variable worthy used For analysis more carry on.

Autocorrelation Test

Table 2
Results Of Autocorrelation Test

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,921 ^a	,848	,844	1,147176	1,764

a. Predictors: (Constant), DAR, TATO, CR

b. Dependent Variable: ROA

Source : SPSS Output

Based on Table 2, the value Durbin- Watson generated is of 1,764, with amount sample (n = 27) and number variable independent (k = 3). Based on Durbin-Watson table at level significance 5%, obtained dL value = 1.10 and dU = 1.54. Because DW is in range $1.54 < 1.764 < 2.46$, then can concluded that no there is symptom autocorrelation in the regression model. With Thus, the regression model used has fulfil assumption classic residual independence.

Heteroscedasticity Test

Table 3
Heteroscedasticity Test Results

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constan	1,008	,162		6,225	,000

CR	-,004	,012	-,031	-,318	,751
TATTOO	-,050	,140	-,035	-,354	,724
DAR	-,100	,160	-,061	-,623	,535

a. Dependent Variable: ABRESID

Source: Spss Output 25, 2025

Based on Glejser test results in Table 3, all variable independent in the regression model namely CR, TATO, and DAR have mark significance of 0.751; 0.724; and 0.535 respectively, all of which more big from 0.05. With Thus, it can concluded that the regression model This No experience symptom heteroscedasticity, so that assumption classic about similarity residual variance has been fulfilled. The model is feasible for used in analysis regression more carry on.

Analysis Regression Multiple

Analysis multiple linear regression done for know how much big influence variable independent, namely Current Ratio (CR), Total Asset Turnover (TATO), and Debt to Asset Ratio (DAR) to variable dependent Return on Assets (ROA). Through a regression model this, can known direction the relationship between each variable free on ROA, as well as the magnitude contribution changes caused.

Table 4
Results Of Multiple Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	-,287	,271	
	CR	,481	,020	,911
	TATTOO	,490	,235	,080
	DAR	-,286	,268	-,041

a. Dependent Variable: ROA

Source: SPSS Output

Based on Table 4 then obtained equality multiple linear regression as following:

$$ROA = -0.287 + 0.481 CR + 0.490 TATO - 0.286 DAR + e$$

Based on equality said, then can explained as following:

- constant value of -0.287 indicates that if all over variable independent (Current Ratio, Total Asset Turnover, and Debt to Asset Ratio) worth zero, then mark Return on Assets (ROA) of the company predicted of -0.287 .
- Coefficient Current Ratio (CR) = 0.481 indicates that every 1 unit increase in Current Ratio will increase ROA by 0.481 units, with assumption other variables are considered still.
- Coefficient Total Asset Turnover (TATO) = 0.490 shows that every increase by 1 unit in TATO will increase ROA by 0.490 units, assuming other variables are constant.
- Coefficient Debt to Asset Ratio (DAR) = -0.286 indicates that every a 1 unit increase in DAR actually will lower ROA by 0.286 units.

Determination Coefficient Test (R^2)

Coefficient test determination aiming For measure how much big ability variable independent in explain variation from variable dependent. In analysis multiple linear regression, value coefficient determination stated in R Square (R^2) shape, where the more approaching 1 means the more big proportion influence variable free to variable bound. This value help evaluate to what extent the regression model is used can explain the phenomenon being studied.

Table 5
Results Of The Coefficient Of Determination Test

Model Summary					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,921 ^a	,848	,844	1,147176	1,764

a. Predictors: (Constant), DAR, TATO, CR

b. Dependent Variable: ROA

Source: SPSS Output 25, 2025

The R Square value is 0.848, which means that 84.8% of the variation from Return on Asset (ROA) can explained by variables Current Ratio (CR), Total Asset Turnover (TATO), and Debt to Asset Ratio (DAR) in general together. While the rest 15.2 % is explained by other variables outside the regression model This. Adjusted R Square Value of 0.844 also shows that the model remains strong although customized to amount predictor in the model.

Partial Test (t-Test)

Table 6
T-Test Results

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-,287	,271		-1,058	,293
CR	,481	,020	,911	23,754	,000
TATTOO	,490	,235	,080	2,088	,039
DAR	-,286	,268	-,041	-1,068	,288

a. Dependent Variable: ROA

Source: SPSS Output

Influence Liquidity to Profitability

Based on regression test results partial (t-test), variable measured liquidity with Current Ratio (CR) has an effect significant to Return on Asset (ROA). With Thus, it can concluded that the more tall ability company in fulfil obligation term in short, then the more big level too profitability obtained ([Prabowo and Sutanto, 2019](#)). These results indicates that good liquidity No only reflect stability finance term short, but also capable give impact positive to efficiency use asset in produce profit ([Poerba , et al., 2024](#)).

Significant results can explained Because companies that have ratio fluent tall tend capable manage obligation term short in a way more effective. This is increase trust creditors and allows company operate operational without pressure liquidity, so that can focus on improvement income. According to [Kasmir \(2019\)](#), healthy liquidity show that company in condition good and ready finances operate his activities optimally without obstacle finance term short. With high liquidity, the company can also take opportunity business term short in nature profitable.

Findings This in line with results research conducted by [Sembiring \(2020\)](#) which found that measured liquidity with current ratio influential positive and significant to profitability in the company trade subsector trading large listed on the Indonesia Stock Exchange. The results of the analysis show positive and significant to signify that company with liquidity tall tend have a higher ROA good. Similar results were also shown by [Sinaga \(2021\)](#), who studied company property and real estate and find that current ratio give contribution significant to improvement profitability. Both findings This strengthen that management good liquidity is component important in achievement performance finance company.

Research result This is also reinforced by the findings from [Poerba et al. \(2024\)](#) shows that the current ratio has an effect positive and significant to Return on Asset (ROA) at PT Mulia Industry Tbk , where the increase liquidity proven increase profitability company . However Thus, the findings from [Ardhefani and Salim \(2020\)](#) showed different results, where the ratio liquidity precisely No influential significant to profitability.

Influence Activity To Profitability

Based on the results of the t-test conducted, variables measured activity through Total Asset Turnover (TATO) shows that TATTOO has an effect significant to Return on Asset (ROA). With Thus, it can concluded that the more tall total turnover of assets owned company, then the more the profitability generated is also large ([Sholihah, 2020](#)). These results reflect that company capable manage all over the assets he owns in a way efficient for produce income and profit optimally.

Influence significant between activity to profitability due to Because the more fast a company capable turn over its total assets in activity operational, then the more big potential profit that can be earned obtained ([Isnaini and Lailatul, 2018](#)). Efficiency in use asset reflect ability management in maximize source power possessed For produce sales. According to [Chasanah \(2018\)](#), ratio high activity show that company capable manage asset optimally so that can increase productivity and profit clean.

Research result This reinforced by the findings from [Sholihah and Widayati \(2020\)](#) who showed that Total Asset Turnover (TATO) has an effect positive and significant to Return on Assets (ROA). [Sholihah and Widayati \(2020\)](#) stated company manufacturing with level turnaround high assets tend own level greater profitability good. Something similar was also found by [Darminto and Fuadati \(2020\)](#) in study on company cigarettes, where efficiency use asset proven capable increase profit. Second results the support conclusion that the optimal Total Asset Turnover is factor important in push improvement performance finance company.

Findings in study This supported by the results studies [Sholihah and Widayati \(2020\)](#), who found that Total Asset Turnover (TATO) has an effect positive and significant to Return on Assets (ROA) in the company sector goods consumption. This is show that the more tall efficiency turnaround assets, increasingly the profitability

obtained is also high company. However, the results different discovered by [Angelina and Irianto \(2022\)](#), who stated that TATO is not influential significant on ROA in the company subsector food and Drink.

Influence Solvability to Profitability

Based on regression test results partial (t-test), variable proxied solvency with Debt to Asset Ratio (DAR) is not influential significant to profitability the company being measured use Return on Assets (ROA). With Thus, the hypothesis states that that solvency influential to profitability rejected. This means that even though happen fluctuation in debt level to assets, things the No Enough strong for influence big small level profit generated by the company.

The results show that solvency No influential significant to profitability can due to ability company in guard efficiency operational although own high proportion of debt to assets. As expressed by [Cahyani and Purwanti \(2021\)](#), the capital structure reflects the amount of debt is not as well as immediately influence profit, because good debt management allow company For still make a profit even though is at in pressure obligation term long. With thus, the height debt ratio yet of course become factor determinant main in lower performance finance companies, especially companies that have a management strategy mature finances.

Study This reinforced by the findings from a number of studies previously. [Cahyani and Sitohang \(2023\)](#), in his research against PT Dio Pratama , found that Debt to Asset Ratio (DAR) is not influential significant to Return on Asset (ROA), because use of debt yet give optimal contribution to improvement profit company . Research [Aini and Kristianti \(2020\)](#) also did something similar in the company banking in Indonesia which shows that DAR does not own influence significant to ROA, because high debt ratio No always reflect performance strong profitability in sector said. While that, [Agusti et al. \(2023\)](#) who researched company subsector food and beverages on the IDX for the 2020–2022 period also concluded that DAR does not influential significant to ROA, indicates that proportion of debt to asset Not yet become factor main determinant profitability.

Findings in study This No in line with theory management financial statement stating that optimal capital structure, including use of debt, should be can increase profitability company. According to [\(Anam et al., 2018\)](#), management finance covers activity planning, managing and allocating source Power finance for reach objective company in a way efficient. In matter This is a high Debt to Asset Ratio (DAR) should utilized for fund activity productive so that increase Return on Assets (ROA). However, results study This precisely show that DAR does not influential significant to ROA, which means that the debt has not been managed in a way effective For push profitability.

Conclusion

1. Current Ratio (CR) has an effect positive and significant to Return on Assets (ROA) in the company subsector transportation. This is show that ability company in fulfil obligation term in short contribute real to improvement profit on assets.
2. Total Asset Turnover (TATO) has an effect positive and significant to ROA. This show that effectiveness company in use his assets for produce income capable increase profitability in a way significant.

3. Debt to Asset Ratio (DAR) has an effect negative and no significant to ROA. This means that, even though debt increase does not as well as immediately lower profitability, but debt is also not yet capable contribute in a way real to improvement performance finance in form profit on assets.

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