

ABSTRACT

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THE IMPACT OF LIQUIDITY, SOLVABILITY AND ACTIVITY TOWARD PROFITABILITY OF PROPERTY AND REAL ESTATE INDUSTRY LISTED ON THE INDONESIA STOCK EXCHANGE

(xvi + 66 pages; 6 figures; 15 tables; 6 appendixes)

In a business, companies' goal is to gain profit. Companies that can gain profit indicate that the company could operate in the industry. Just like other companies, property and real estate businesses also have the same objectives, which are gaining profit. In Indonesia, the property & real estate companies have suffered significant losses since the pandemic. This will indeed cause the company's profitability to decrease.

The reason this study is conducted is to see if the IDX-listed property & real-estate companies' profitability is affected by Liquidity, Solvability, and Activity. Quantitative method is used in this research. This research has a number of population of 63 companies of Property & Real Estate Companies listed on the IDX for the period 2018-2021, with a sample of 9 companies taken using the purposive sampling method.

The result of this research is 1) Profitability is not significantly affected by liquidity. 2) Solvability negatively and significantly impacts the profitability. 3) Activity has a positive and insignificant impact on the profitability. 4) Liquidity, solvability, and activity simultaneously significantly impact the profitability.

Keywords: Liquidity, Solvability, Activity, Profitability

References: 30

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(xvi + 66 halaman; 6 gambar; 15 tabel; 6 lampiran)

Dalam sebuah bisnis, tujuan utama perusahaan beroperasi adalah untuk mendapatkan keuntungan. Perusahaan yang dapat memperoleh keuntungan menunjukkan bahwa perusahaan tersebut dapat beroperasi dalam industri tersebut. Sama seperti perusahaan lain, perusahaan properti & real estate juga memiliki tujuan yang sama, yaitu memperoleh keuntungan. Sejak pandemi, perusahaan properti dan real estate di Indonesia mengalami kerugian yang cukup signifikan. Hal ini pastinya akan menyebabkan profitabilitas perusahaan menurun.

Penelitian ini dilakukan untuk mengetahui apakah terdapat pengaruh Likuiditas, Solvabilitas, dan Aktivitas terhadap Profitabilitas pada Perusahaan Property & Real Estate yang terdaftar di BEI. Penelitian ini menggunakan metode kuantitatif. Terdapat 63 perusahaan Perusahaan Property & Real Estate yang terdaftar di BEI periode 2018-2021. Dengan menggunakan metode purposive sampling, dari 63 perusahaan ini diambil sebanyak 9 perusahaan untuk dijadikan sampel.

Hasil dari penelitian ini adalah: 1) Likuiditas berpengaruh negatif dan tidak signifikan terhadap profitabilitas. 2) Solvabilitas berpengaruh negatif dan signifikan terhadap profitabilitas. 3) Aktivitas berpengaruh positif dan tidak signifikan terhadap profitabilitas. 4) Likuiditas, solvabilitas, dan aktivitas secara simultan berpengaruh signifikan terhadap profitabilitas.

Kata Kunci: Likuiditas, Solvabilitas, Aktivitas, Profitabilitas

Referensi: 30