

ABSTRAK

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LIKUDITAS, *LEVERAGE*, DAN UKURAN PERUSAHAAN TERHADAP PROFITABILITAS PERUSAHAAN

(xiv + 61 halaman: 5 gambar; 13 tabel; 5 lampiran)

Dalam mempertahankan eksistensinya, profitabilitas menjadi aspek pengukur keberlangsungan perusahaan. Oleh sebab itu, Penelitian ini dilakukan dengan tujuan untuk menganalisa pengaruh Likuiditas, *Leverage*, dan Ukuran Perusahaan terhadap Profitabilitas Perusahaan. Sampel yang digunakan dalam penelitian ini sejumlah 46 perusahaan manufaktur sub sektor industri yang terdaftar di Bursa Efek Indonesia (BEI) selama tahun 2017-2020 yang dipilih menggunakan metode *purposive sampling*. Profitabilitas diukur dengan *Return on Asset*, Likuiditas diukur dengan *Current Ratio*, *Leverage* diukur dengan *Debt to Equity Ratio* dan Ukuran Perusahaan diukur dengan SIZE. Teknik analisa data yang digunakan adalah teknik *linear regression*. Hasil dari penelitian ini menunjukkan bahwa Likuiditas berpengaruh positif dan signifikan terhadap Profitabilitas Perusahaan, *Leverage* berpengaruh negatif dan signifikan terhadap Profitabilitas Perusahaan dan Ukuran Perusahaan berpengaruh positif dan signifikan terhadap Profitabilitas Perusahaan.

Kata kunci: *Likuiditas, Current Ratio, Leverage, Debt to Equity Ratio, Ukuran Perusahaan, Profitabilitas Perusahaan, Return on Asset*

Referensi: 21 (1973-2022)

ABSTRACT

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LIQUIDITY, LEVERAGE, AND FIRM SIZE ON FIRM PROFITABILITY

(xiv + 61 pages; 5 pictures; 13 tables; 5 attachments)

In maintaining its existence, profitability is an aspect of measuring the company's sustainability. Therefore, this study was conducted with the aim of analyzing the effect of liquidity, leverage, and firm size on firm profitability. The sample used in this study was 46 manufacturing companies in the industrial sub-sector listed on the Indonesia Stock Exchange (IDX) during 2017-2020 which were selected using the purposive sampling method. Profitability is measured by Return on Assets, Liquidity is measured by Current Ratio, Leverage is measured by Debt to Equity Ratio and Company Size is measured by SIZE. The data analysis technique used is linear regression technique. The results of this study indicate that liquidity has a positive and significant effect on company profitability, leverage has a negative and significant effect on company profitability and company size has a positive and significant effect on company profitability.

Keywords: Liquidity, Current Ratio, Leverage, Debt to Equity Ratio, Firm Size, Firm Profitability, Return on Asset

Reference: 21 (1973-2022)