

ABSTRAK

Penelitian ini bertujuan untuk menguji secara empiris dan menganalisis: (1) pengaruh likuiditas terhadap profitabilitas, (2) pengaruh pertumbuhan penjualan terhadap profitabilitas, (3) pengaruh perputaran modal kerja terhadap profitabilitas pada perusahaan otomotif dan komponen yang terdaftar di Bursa Efek Indonesia periode 2017-2020.

Metode penelitian ini merupakan metode penelitian kuantitatif yang menggunakan teknik analisis data berbentuk data sekunder. Teknik pengambilan sampel dalam penelitian yaitu metode *purposive sampling* berdasarkan karakteristik yang sudah ditentukan. Berdasarkan metode *purposive sampling* terdapat 9 perusahaan otomotif dan komponen yang terdaftar di Bursa Efek Indonesia periode 2017-2020, sehingga jumlah sampel sebanyak 36. Metode analisis menggunakan analisis regresi berganda yang di uji melalui program SPSS versi 25.

Berdasarkan hasil penelitian ini menunjukkan bahwa: (1) likuiditas berpengaruh positif terhadap profitabilitas, (2) pertumbuhan penjualan tidak berpengaruh terhadap profitabilitas, (3) perputaran modal kerja tidak berpengaruh terhadap profitabilitas.

Kata Kunci: Likuiditas, Pertumbuhan Penjualan, Perputaran Modal Kerja, Profitabilitas.

ABSTRACT

This research aimed to examine and analyse empirically: (1) effect of liquidity on profitability, (2) effect of sales growth on profitability, (3) effect of work capital flow on profitability of Automotive and components which were listed on Indonesia Stock Exchange during 2017-2020.

The research was antutative. Moreover, the data were secondary. Furthermore, the data collection technique used purposive sampling, in which the sample was based on criteria given. In line with that, there were 9 Automotive and components companies which were listed on Indonesia Stock Exchange during 2017-2020 as samples. In total, there were 36 samples. Additionally, the data analysis technique used multiple regression analysis with SPSS 25.

According to research results, it concluded that as follows: (1) liquidity had a positive effect on profitability of Automotive and components which were listed on Indonesia Stock Exchange, (2) sales growth did not effect profitability of Automotive and components which were listed on Indonesia Stock Exchange, and (3) work capital flow did not effect profitability of Automotive and components which were listed on Indonesia Stock Exchange.

Keywords: *liquidity, sales growth, work capital flow, profitability*

