

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh Ukuran Perusahaan, Likuiditas, dan Leverage terhadap Profitabilitas pada perusahaan yang terdaftar Index LQ45 di Bursa Efek Indonesia (BEI). Periode penelitian yang digunakan adalah mulai tahun 2017-2020. Ukuran Perusahaan diproksikan dengan Ln Total asset, Likuiditas diproksikan dengan Current ratio, Leverage diproksikan dengan Debt to Equity Ratio dan profitabilitas diproksikan dengan Return on Asset. Teknik pengambilan sampel yang digunakan adalah Purposive Sampling dengan kriteria yang telah ditentukan sehingga diperoleh 100 sampel data dari 25 perusahaan yang terpilih. Data diolah menggunakan beberapa tahapan melalui metode analisis statistik deskriptif, uji analisis regresi linier berganda, uji koefisien determinasi (R^2), uji statistik F dan uji hipotesis (uji t), yang diolah dengan menggunakan SPSS 25. Hasil penelitian ini menunjukkan bahwa variabel Ukuran Perusahaan berpengaruh positif tidak signifikan terhadap Profitabilitas, variabel Likuiditas berpengaruh negatif signifikan terhadap Profitabilitas, dan variabel Leverage berpengaruh Positif signifikan terhadap Profitabilitas

Kata Kunci: Ukuran Perusahaan, Likuiditas, Leverage, Profitabilitas

ABSTRACT

This research aimed to examine the firm size, liquidity, and Leverage on the profitability of companies listed on the Index LQ45 Indonesia Stock Exchange (IDX). The research period was in the 2016-2020 period. The firm size was proxy with Ln totalassets, liquidity was proxy with the current ratio, Leverage was proxy with debt to equity ratio and profitability was proxy with return on assets. The research sample collection technique used purposive sampling with determining criteria, it obtained 100 data samples from 25 selected companies. Moreover, the research data was processed in several stages through descriptive statistical analysis method, classic assumption test, multiple linear regression analysis, coefficient determination test, F statistic test, F statistic test, and hypothesis test (t-test) which was managed by SPSS 25. The research sample concluded that the variable of firm size had a positive but insignificant on the profitability, the variable of liquidity had a negative and significant effect on the profitability, and the variable of Leverage had a positive and significant effect on the profitability.

Keywords: Firm Size, Liquidity, Leverage, Profitability



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