

ABSTRAK

Penelitian ini bertujuan untuk mengetahui apakah variabel *Leverage*, *Firm Size* dan Likuiditas perusahaan berpengaruh terhadap Profitabilitas. Variabel *Leverage* diukur dengan *Debt To Equity Ratio* (DER), *Firm Size* diukur dengan $\ln(\text{Total Assets})$, Likuiditas diukur dengan *Loan to Deposit Ratio* (LDR), Profitabilitas diukur dengan *Return On Assets* (ROA). Jenis penelitian ini menggunakan jenis penelitian kuantitatif. Populasi dalam penelitian ini adalah seluruh perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI). Periode pengamatan dalam penelitian ini adalah tahun 2019 – 2021.

Teknik pengambilan sampel yang digunakan adalah metode *purposive sampling*, yaitu dengan kriteria yang telah ditentukan sehingga diperoleh 90 sampel data dari 30 perusahaan. Metode pengumpulan data yang digunakan adalah data sekunder. Teknik analisis data yang digunakan pada penelitian ini adalah analisis regresi linier berganda dengan bantuan program SPSS versi 25.

Hasil pengujian hipotesis menunjukkan bahwa: (a) *Leverage* berpengaruh negatif terhadap profitabilitas, H_1 diterima. (b) *Firm Size* berpengaruh positif tidak signifikan terhadap profitabilitas, H_2 ditolak. (c) Likuiditas berpengaruh negatif tidak signifikan terhadap profitabilitas, H_3 ditolak.

Kata Kunci: *Leverage*, *Firm Size*, Likuiditas, Profitabilitas

ABSTRACT

This research aimed to find out whether leverage, firm size, and liquidity affected a company's profitability. The leverage was measured by Debt to Equity Ratio (DER), firm size was measured by Ln (Total Assets), liquidity was measured by Loan to Deposit Ratio (LDR), and profitability was measured by Return On Assets (ROA). Moreover, the research was quantitative. The population was all banking companies listed on the Indonesia Stock Exchange (IDX) during the observation period of 2019-2021.

The data collection technique used purposive sampling, in which the sample was based on the criteria given. In line with that, there were 90 samples from 30 banking companies. Furthermore, the data were secondary. The data analysis technique used multiple linear regression with SPSS 25.

The result of the hypothesis showed that: (a) leverage had a negative effect on profitability. It meant H_1 was accepted; (b) firm size had a positive but insignificant effect on profitability. This meant H_2 was rejected; (c) and liquidity had a negative and insignificant effect on profitability. In other words, H_3 was rejected.

Keywords: *Leverage, Firm Size, Liquidity, Profitability*

