

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh Perputaran Modal Kerja, Likuiditas dan Aktivitas terhadap Profitabilitas pada Perusahaan Properti yang terdaftar di Bursa Efek Indonesia (BEI) periode 2018 – 2022. Perputaran Modal Kerja diukur menggunakan *Working Capital Turnover*, Likuiditas diukur menggunakan *Current Rasio*, dan Aktivitas diukur menggunakan *Total Assets Turn Over*. Jenis penelitian ini adalah penelitian kuantitatif. Populasi penelitian adalah perusahaan properti yang terdaftar di Bursa Efek Indonesia (BEI) periode 2018 – 2022. Proses pengambilan sampel menggunakan metode *purposive sampling*, yaitu pemilihan sampel dengan kriteria yang telah ditentukan. Berdasarkan metode *purposive sampling* didapatkan sebanyak 13 perusahaan properti. Data penelitian diambil selama 5 tahun, yaitu tahun 2018 – 2022, sehingga diperoleh 65 data yang diolah. Teknik analisis data dilakukan dengan menggunakan Regresi Linier Berganda dengan bantuan program SPSS. Hasil penelitian menunjukkan *Working Capital Turnover* berpengaruh positif dan tidak signifikan terhadap Profitabilitas, *Current Assets* berpengaruh positif dan tidak signifikan terhadap Profitabilitas dan *Total Assets TurnOver* berpengaruh positif dan signifikan terhadap Profitabilitas.

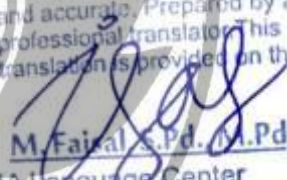
Kata Kunci: Perputaran Modal kerja, Likuiditas, Aktivitas



ABSTRACT

This research aimed to examine the effect of Work Capital Turnover, Liquidity, and Activity on the profitability of the Property companies listed on the Indonesia Stock Exchange (IDX) during 2018-2022. Furthermore, Work Capital Turnover was measured by Working Capital Turnover, Liquidity was measured by Current Ratio, and activity was measured by Total Assets Turnover. The research was quantitative. Moreover, the population was Property companies listed on the Indonesia Stock Exchange (IDX) during 2018-2022. The data collection technique used purposive sampling i.e., a sample collection based on the determined criteria. In line with that, there were 13 companies as the sample. Additionally, the data were taken for 5 years (2018-2022). Therefore, 65 data samples were obtained. In addition, the data analysis technique used multiple linear regression with SPSS program. The research result showed that Working Capital Turnover had a positive but insignificant effect on profitability. Likewise, Current Assets had a positive but insignificant effect on profitability. However, Total Assets Turnover had a positive and significant effect on profitability.

Keywords: *Work Capital Management, Liquidity, Activity*

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