

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh rasio Perputaran Modal Kerja, Likuiditas, dan Ukuran Perusahaan Terhadap Profitabilitas pada Perusahaan Sektor Otomotif yang terdaftar di Bursa Efek Indonesia. Perputaran Modal Kerja diukur menggunakan *Working Capital Turnover*, Likuiditas diukur menggunakan *Current Ratio*, Ukuran Perusahaan diukur menggunakan *Size*, dan Profitabilitas diukur menggunakan *Return On Asset*.

Jenis penelitian ini adalah penelitian kuantitatif. Populasi pada penelitian ini adalah Perusahaan Sektor Otomotif yang terdaftar di Bursa Efek Indonesia. Penelitian ini menggunakan teknik sampel dengan pertimbangan tertentu, kriteria sampel yang digunakan sebanyak 6 perusahaan Sektor Otomotif. Data penelitian diambil selama 5 tahun, yaitu 2018-2022, sehingga diperoleh 30 data yang diolah. Metode analisis yang digunakan adalah analisis linear berganda (*Multiple Linear Regression*) dengan program SPSS 29.

Hasil penelitian ini menunjukkan bahwa perputaran modal kerja berpengaruh positif signifikan terhadap profitabilitas, untuk likuiditas berpengaruh positif signifikan terhadap profitabilitas, dan ukuran perusahaan berpengaruh negatif signifikan terhadap profitabilitas.

Kata kunci : perputaran modal kerja, likuiditas, ukuran perusahaan, profitabilitas



ABSTRAK

This research aimed to examine the effect of working capital turnover, liquidity, and firm size on the profitability of Automotive companies listed on the Indonesia Stock Exchange (IDX). Working capital turnover was measured by Working Capital Turnover, Liquidity was measured by Current Ratio, firm size was measured by Size, and profitability was measured by Return On Asset.

The research was quantitative. The population was Automotive companies listed on IDX. Moreover, the data collection technique used purposive sampling. In line with that, there were 6 Automotive companies as the sample. The data were taken for 5 years (2018-2022). In total, there were 30 data samples. Furthermore, the data analysis technique used multiple linear regression with SPSS 29.

The result showed that working capital turnover had a positive and significant effect on profitability. Likewise, liquidity had a positive and significant effect on profitability. On the other hand, firm size had a negative and significant effect on profitability.

Keywords: Working Capital Turnover, Liquidity, Firm Size, Profitability

