

ABSTRACT

THE EFFECT OF LEVERAGE, SALES GROWTH, FIRM SIZE, AND TOTAL ASSET TURNOVER ON PROFITABILITY

*(A Survey on Cosmetic Sub-sector Companies and household needs Listed on
the Indonesia Stock Exchange Period 2018-2022)*

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This study aims to determine and analyze leverage, sales growth, firm size, and total asset turnover in cosmetic and household need sub-sector companies listed on the Indonesia Stock Exchange during the period 2018-2022; The Simultaneous and partial effects of leverage, sales growth, firm size, and total asset turnover in cosmetic and household need sub-sector companies listed on the Indonesia Stock Exchange during the period 2018-2022. The research was a quantitative research using secondary data. The sample size of the study consisted of 6 cosmetic and household need sub-sector companies listed on the Indonesia Stock Exchange. The results showed that the leverage had a negative and significant effect on profitability, sales growth had positive not significant effect on profitability, firm size had positive and significant effect on profitability, and total asset turnover had positive and significant effect on profitability. Simultaneously leverage, sales growth, firm size, and total asset turnover had a significant impact on profitability in cosmetic and household need sub-sector companies listed on the Indonesia Stock Exchange during the period 2018-2022.

Keywords: Profitability, Leverage, Sales Growth, Firm Size, Total Asset Turnover

ABSTRAK

PENGARUH *LEVERAGE*, PERTUMBUHAN PENJUALAN, UKURAN PERUSAHAAN DAN PERPUTARAN TOTAL ASET TERHADAP PROFITABILITAS (Survey Pada Perusahaan Sub Sektor Kosmetik dan Barang Keperluan Rumah Tangga yang Terdaftar di Bursa Efek Indonesia Periode 2018-2022)

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Penelitian ini bertujuan untuk mengetahui dan menganalisis *Leverage*, Pertumbuhan Penjualan, Ukuran Perusahaan, Perputaran Total Aset dan Profitabilitas pada Perusahaan Sub-sektor Kosmetik dan Barang Keperluan Rumah Tangga yang terdaftar di Bursa Efek Indonesia Periode 2018-2022. Pengaruh *Leverage*, Pertumbuhan Penjualan, Ukuran Perusahaan dan Perputaran Total Aset secara simultan dan parsial terhadap profitabilitas pada Perusahaan Sub-sektor Kosmetik dan Barang Keperluan Rumah Tangga yang terdaftar di Bursa Efek Indonesia Periode 2018-2022. Penelitian ini merupakan penelitian kuantitatif menggunakan data sekunder. Ukuran sampel dari penelitian terdiri dari 6 perusahaan sub sektor kosmetik dan barang keperluan rumah tangga yang terdaftar di Bursa Efek Indonesia. Hasil penelitian menunjukkan bahwa *leverage* berpengaruh negatif signifikan terhadap profitabilitas, pertumbuhan penjualan berpengaruh positif tidak signifikan terhadap profitabilitas, ukuran perusahaan berpengaruh positif signifikan. Secara simultan *leverage*, pertumbuhan penjualan, ukuran perusahaan dan perputaran total aset berpengaruh signifikan terhadap profitabilitas pada perusahaan sub sektor kosmetik dan barang keperluan rumah tangga yang terdaftar di Bursa Efek Indonesia periode 2018-2022.

Kata Kunci: Profitabilitas, Leverage, Pertumbuhan Penjualan, Ukuran Perusahaan dan Perputaran Total Aset.