

ABSTRACT

The Effect of Leverage, Liquidity, and Firm Size on Profitability (Study on Manufacturing Companies Sub-Sector Food and Beverage Listed on the Indonesian Stock Exchange for the Period 2019-2023)

By:

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This study aims to find out about: (1) Leverage, Liquidity, Firm Size, and Profitability in Food and Beverage Sub-Sector Manufacturing Companies Listed on the Indonesia Stock Exchange for the 2019-2023 Period. (2) The Effect of Leverage, Liquidity, and Firm Size Partially on Profitability Profitability in Food and Beverage Sub-Sector Manufacturing Companies Listed on the Indonesia Stock Exchange for the 2019-2023 Period. (3) The Effect of Leverage, Liquidity, and Firm Size Simultaneously on Profitability Profitability in Food and Beverage Sub-Sector Manufacturing Companies Listed on the Indonesia Stock Exchange for the 2019-2023 Period. The research method used is quantitative and descriptive analysis with a survey approach. The sample selection technique used was purposive sampling method. The data collection technique used is secondary data obtained through literature review and other relevant sources. The analytical tool used is panel data regression analysis. The results of this study indicate that: (1) Leverage has a significant effect on Profitability. (2) Liquidity has no significant effect on Profitability. (3) Firm Size has no a significant effect on Profitability. (4) Leverage, Liquidity, and Firm Size simultaneously have a significant effect on Profitability.

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

ABSTRAK

PENGARUH *LEVERAGE*, LIKUIDITAS, DAN UKURAN PERUSAHAAN TERHADAP PROFITABILITAS

(Studi pada Perusahaan Manufaktur Sub-Sektor *Food and Beverage* yang Terdaftar di Bursa Efek Indonesia Periode 2019-2023)

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Penelitian ini bertujuan untuk mengetahui tentang: (1) *Leverage*, Likuiditas, Ukuran Perusahaan, dan Profitabilitas pada Perusahaan Manufaktur Sub-Sektor *Food and Beverage* yang Terdaftar di Bursa Efek Indonesia Periode 2019-2023. (2) Pengaruh *Leverage*, Likuiditas, dan Ukuran Perusahaan Secara Parsial Terhadap Profitabilitas Profitabilitas pada Perusahaan Manufaktur Sub-Sektor *Food and Beverage* yang Terdaftar di Bursa Efek Indonesia Periode 2019-2023. (3) Pengaruh *Leverage*, Likuiditas, dan Ukuran Perusahaan Secara Simultan Terhadap Profitabilitas Profitabilitas pada Perusahaan Manufaktur Sub-Sektor *Food and Beverage* yang Terdaftar di Bursa Efek Indonesia Periode 2019-2023. Metode penelitian yang digunakan adalah kuantitatif dan deskriptif analisis dengan pendekatan survei. Teknik pemilihan sampel yang digunakan adalah metode *purposive sampling*. Teknik pengumpulan data yang digunakan adalah data sekunder yang didapat melalui kajian pustaka dan sumber lain yang relevan. Alat analisis yang digunakan adalah analisis regresi data panel. Hasil penelitian ini menunjukkan bahwa: (1) *Leverage* berpengaruh signifikan terhadap Profitabilitas. (2) Likuiditas tidak berpengaruh signifikan terhadap Profitabilitas. (3) Ukuran Perusahaan tidak berpengaruh signifikan terhadap Profitabilitas. (4) *Leverage*, Likuiditas, dan Ukuran Perusahaan secara bersama-sama berpengaruh signifikan terhadap Profitabilitas.

Kata Kunci: *Leverage*, Likuiditas, Ukuran Perusahaan, Profitabilitas