

ABSTRAK

PENGARUH VOLUME PENJUALAN, *CAPITAL INTENSITY* DAN *LEVERAGE*, TERHADAP PROFITABILITAS

(Survei Pada Perusahaan Sektor *Basic Materials* yang Terdaftar di Bursa Efek Indonesia Tahun 2020 - 2024)

Oleh :

Shinta Try Pratiwi

223403097

Pembimbing I : Prof., Dr. H. Dedi Kusmayadi, SE.,M.Si.Ak.,CA.,CRA,
CRP.,ACPA., CPA.,CSBA.,ASEAN CPA.

Pembimbing II : Desiana ,SE.,M.Akun.,CFA.

Penelitian ini bertujuan untuk: (1) mengetahui kondisi volume penjualan, *capital intensity*, leverage, dan profitabilitas; (2) menganalisis pengaruh volume penjualan, *capital intensity*, dan leverage secara simultan terhadap profitabilitas; serta (3) menganalisis pengaruh volume penjualan, *capital intensity*, dan leverage secara parsial terhadap profitabilitas pada perusahaan sektor *basic materials* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2020–2024. Metode penelitian yang digunakan adalah metode kuantitatif dengan pendekatan deskriptif, sedangkan teknik penarikan sampel menggunakan *purposive sampling*. Teknik pengumpulan data yang digunakan untuk data sekunder diperoleh dari laporan keuangan tahunan perusahaan sektor *basic materials* tahun 2020 – 2024 di *website* resmi Bursa Efek Indonesia dan *website* resmi masing – masing perusahaan. Alat analisis menggunakan metode analisis regresi data panel. Hasil penelitian menunjukkan bahwa: (1) volume penjualan, *capital intensity*, dan leverage secara simultan berpengaruh signifikan terhadap profitabilitas, (2) volume penjualan secara parsial berpengaruh positif dan signifikan terhadap Profitabilitas, (3) *capital intensity* secara parsial berpengaruh negatif dan signifikan terhadap Profitabilitas, (4) leverage secara parsial berpengaruh negatif dan signifikan terhadap Profitabilitas.

Kata kunci: volume penjualan, *capital intensity*, leverage, profitabilitas

ABSTRACT

THE EFFECT OF SALES VOLUME, CAPITAL INTENSITY, AND LEVERAGE ON PROFITABILITY

*(A Survey of Companies in the Basic Materials Sector Listed on the Indonesia
Stock Exchange from 2020 to 2024)*

by :

Shinta Try Pratiwi

223403097

*Advisor I : Prof., Dr. H. Dedi Kusmayadi, SE.,M.Si.Ak.,CA.,CRA,
CRP.,ACPA., CPA.,CSBA.,ASEAN CPA.*

Advisor II : Desiana ,SE.,M.Akun.,CFA.

This study aims to: (1) examine the status of sales volume, capital intensity, leverage, and profitability; (2) analyze the simultaneous effects of sales volume, capital intensity, and leverage on profitability; and (3) analyze the partial effects of sales volume, capital intensity, and leverage on profitability in companies in the basic materials sector listed on the Indonesia Stock Exchange (IDX) for the period 2020–2024. The research method used is a quantitative method with a descriptive approach, while the sampling technique employs purposive sampling. The data collection technique for secondary data was obtained from the annual financial reports of basic materials sector companies for the years 2020–2024 on the official website of the Indonesia Stock Exchange and the official websites of each respective company. The analysis tool uses the panel data regression analysis method. The results of the study indicate that: (1) sales volume, capital intensity, and leverage simultaneously have a significant effect on profitability; (2) sales volume has a positive and significant partial effect on profitability; (3) capital intensity has a negative and significant partial effect on profitability; (4) leverage has a negative and significant partial effect on profitability.

Keywords: sales volume, capital intensity, leverage, profitability