

**PENGARUH STRUKTUR MODAL, LIKUIDITAS, DAN UKURAN  
PERUSAHAAN TERHADAP PROFITABILITAS PADA PERUSAHAAN  
MANUFAKTUR YANG TERDAFTAR DI BEI PERIODE 2015 – 2019**

**ABSTRAK**

Penelitian ini dilakukan untuk menguji pengaruh variabel Struktur Modal, Likuiditas, dan Ukuran Perusahaan terhadap Profitabilitas secara parsial pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2015-2019. Selain itu, untuk menguji kelayakan model regresi pengaruh variabel bebas terhadap profitabilitas secara simultan pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2015-2019.

Populasi dalam penelitian ini sejumlah 114 perusahaan manufaktur yang sudah dan masih terdaftar di Bursa Efek Indonesia periode 2015-2019. Teknik pengambilan sampel yang digunakan adalah *purposive sampling* dan diperoleh sampel sebanyak 38 perusahaan. Teknik analisis data yang digunakan adalah dengan menggunakan uji regresi linier berganda.

Hasil penelitian menunjukkan bahwa struktur modal dan likuiditas berpengaruh positif dan signifikan terhadap profitabilitas sedangkan ukuran perusahaan berpengaruh negatif dan signifikan terhadap profitabilitas. Secara simultan struktur modal, likuiditas, dan ukuran perusahaan berpengaruh terhadap profitabilitas. Kemampuan prediksi dari ketiga variabel bebas terhadap profitabilitas sebesar 47% sebagaimana ditunjukan oleh besarnya *adjusted R square* sebesar 0,470 sedangkan sisanya 53% dipengaruhi faktor lain yang tidak dimasukkan ke dalam model penelitian.

**Kata kunci : Struktur Modal, Ukuran Perusahaan, Likuiditas, Profitabilitas**

# **THE EFFECT OF CAPITAL STRUCTURE, LIQUIDITY, AND COMPANY SIZE ON PROFITABILITY ON MANUFACTURING COMPANIES LISTED ON IDX 2015 – 2019 PERIOD**

## **ABSTRACT**

*This research was conducted to test the influence of firm size, liquidity, and capital structure of profitability partially at the manufacturing company listed on the Indonesia stock exchange period 2015-2019. In addition, to test the feasibility of a regression model variables influence the company's size, liquidity, capital structure and , profitability simultaneously at the manufacturing companies listed on the Indonesia stock exchange period 2015-2019. The population in this study a number of 114 manufacturing companies that have been and are still listed in the Indonesia Stock Exchange 2015-2019. the sampling technique used was purposive sampling and obtained a sample of 38 companies. The data analysis technique used is by using multiple linear regression.*

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*The results showed that the capital structure and liquidity have an effect on the profitability. The other variables in this study size of the company have a negative effect of and significantly of profitability. Simultaneously the company size, liquidity, and capital structure to profitability. The ability of prediction from the three variables to the profitability amounting to 47% as indicated by the amount of adjusted R square of 53% while the rest 0.470 influenced other factors not included in the research model.*

**Keywords:** Capital Structure, Firm Size, Liquidity, Profitability