

ABSTRAK

PENGARUH LIKUIDITAS, *LEVERAGE*, *TIMES INTEREST EARNED RATIO*, PERTUMBUHAN PENJUALAN DAN UKURAN PERUSAHAAN TERHADAP PROFITABILITAS PADA PERUSAHAAN *PROPERTY* DAN *REAL ESTATE* YANG TERDAFTAR DI BEI PERIODE 2015-2019

**Emi Ita Bonita Simatupang
Veronica Yulinar
Ernita Bonifasya Silalahi
Dina Rosalina**

**Program Studi Akuntansi
Fakultas Ekonomi Universitas Prima Indonesia**

Kondisi ekonomi di Indonesia saat ini sedang dalam masa perkembangan yang cukup baik, hal ini dapat dilihat dari banyaknya perusahaan yang tumbuh dan terus berkembang salah satunya pada perusahaan manufaktur. Penelitian ini menggunakan sampel 95 perusahaan *property* dan *real estate* dengan menganalisis kinerja laporan keuangan yang telah diaudit oleh akuntan publik periode 2015 - 2019. Penelitian ini menggunakan data sekunder dengan metode *purposive sampling*. Metode analisis menggunakan metode regresi linear berganda. Hasil dari penelitian ini menunjukkan bahwa secara simultan likuiditas, *leverage*, *times interest earned ratio*, pertumbuhan penjualan dan ukuran perusahaan berpengaruh secara signifikan terhadap profitabilitas. Secara parsial, variabel *leverage*, *times interest earned ratio* dan pertumbuhan penjualan tidak berpengaruh terhadap profitabilitas. Sedangkan variabel perputaran modal kerja berpengaruh negatif dan signifikan terhadap profitabilitas. Dan rasio likuiditas dan ukuran berpengaruh positif dan signifikan terhadap profitabilitas. Hasil uji koefisien determinasi diperoleh nilai *adjusted R Square* sebesar 0,247 atau sebesar 24,7 persen yang berarti variabel dependen yaitu profitabilitas dapat dijelaskan oleh variasi ketiga variabel bebas yaitu perputaran kas, perputaran modal kerja dan rasio lancar sebesar 24,7 persen sedangkan sisanya 75,3 persen dijelaskan oleh faktor-faktor lain yang tidak diteliti dalam penelitian ini.

Kata Kunci : Likuiditas, *Leverage*, *Times Interest Earned Ratio*, Pertumbuhan Penjualan, Ukuran Perusahaan dan Profitabilitas

ABSTRACT

THE EFFECT OF LIQUIDITY, LEVERAGE, TIMES INTEREST EARNED RATIO, SALES GROWTH, AND COMPANY SIZE ON PROFITABILITY OF PROPERTY AND REAL ESTATE COMPANIES LISTED ON IDX PERIOD 2015-2019

**Emi Ita Bonita Simatupang
Veronica Yulinar
Ernita Bonifasya Silalahi
Dina Rosalina**

***Accounting Study Program
Faculty of Economics, University of Prima Indonesia***

Economic conditions in Indonesia are currently in a fairly good development period, this can be seen from the number of companies that are growing and continuing to develop, one of which is manufacturing companies. This study uses a sample of 95 property and real stated companies by analyzing the performance of financial statements that have been audited by public accountants for the period 2015-2019. This study uses secondary data with a purposive sampling method. The method of analysis uses multiple linear regression methods. The results of this study indicate that simultaneously liquidity, leverage, times interest earned ratio, sales growth and company size have a significant effect on profitability. Partially, the variable leverage, times interest earned ratio, and sales growth have no effect on profitability. Meanwhile, working capital turnover has a negative and significant effect on profitability. And the liquidity ratio and size have positive and significant effect on protability. The coefficient of determination test results obtained an adjusted R square value Of 0,247 or 24,7 percent, which means that the dependent variable, namely profitability, can be explained by variations of the three independent variables, namely cash turnover , working capital turnover and current ratio of 24,7 percent, while the remaining 75,3 percent is explained by other factors not examined in this study.

Keywords : Liquidity, Leverage, Times Interest Earned Ratio, Sales Growth, Company Size and Profitability.