

**PENGARUH LIKUIDITAS DAN SOLVABILITAS TERHADAP
PROFITABILITAS PERUSAHAAN SUB SEKTOR BATU BARA
YANG TERDAFTAR DI BURSA EFEK INDONESIA
DI MASA PANDEMI COVID-19**

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ABSTRAK

Penelitian ini bertujuan untuk menguji (1) pengaruh likuiditas dan solvabilitas terhadap profitabilitas, (2) pengaruh likuiditas terhadap profitabilitas, (3) pengaruh solvabilitas terhadap profitabilitas. Rancangan penelitian ini adalah menggunakan penelitian kuantitatif kausal. Subjek dalam penelitian ini adalah perusahaan sub sektor batu bara yang terdaftar di Bursa Efek Indonesia serta objek penelitiannya yaitu likuiditas, solvabilitas dan profitabilitas. Populasi penelitian yaitu perusahaan sub sektor batu bara yang terdaftar di Bursa Efek Indonesia sebanyak 16 perusahaan. Data dikumpulkan dengan pencatatan dokumen, dan dianalisis dengan analisis linier berganda. Hasil penelitian ini menunjukkan bahwa (1) likuiditas dan solvabilitas secara simultan berpengaruh signifikan terhadap profitabilitas, (2) likuiditas berpengaruh negatif dan signifikan terhadap profitabilitas, (3) solvabilitas berpengaruh negatif dan signifikan terhadap profitabilitas.

Kata kunci : likuiditas, solvabilitas, dan profitabilitas.

Abstract

This study aims to examine (1) the effect of liquidity and solvency on profitability, (2) the effect of liquidity on profitability, (3) the effect of solvency on profitability. The design of this research is to use causal quantitative research. The subjects in this study are coal sub-sector companies listed on the Indonesia Stock Exchange and the research objects are liquidity, solvency and profitability. The research population is the coal sub-sector companies listed on the Indonesia Stock Exchange as many as 16 companies. Data were collected by recording documents, and analyzed by multiple linear analysis. The results of this study indicate that (1) liquidity and solvency simultaneously have a significant effect on profitability, (2) liquidity has a negative and significant effect on profitability, (3) solvency has a negative and significant effect on profitability.

Keywords: liquidity, solvency, and profitability.