PENGARUH SOLVABILITAS, MODAL KERJA, DAN PERTUMBUHAN PENJUALAN TERHADAP PROFITABILITAS PADA SEKTOR CONSUMER NON-CYCLICALS YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2022-2024

Oleh

Ni Kadek Sri Kurnia Dewi, NIM 2217051048

Jurusan Ekonomi dan Akuntansi

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh solvabilitas, modal kerja, dan pertumbuhan penjualan terhadap profitabilitas perusahaan sektor consumer non-cyclicals yang terdaftar di BEI periode 2022-2024. Penelitian menggunakan pendekatan kuantitatif dengan purposive sampling, menghasilkan 109 perusahaan sampel dan 275 data observasi. Analisis dilakukan menggunakan uji statistik deskriptif, uji asumsi klasik, dan uji regresi linear berganda melalui SPSS. Hasil pengujian secara parsial menunjukkan bahwa solvabilitas (DER) berpengaruh negatif dan signifikan terhadap profitabilitas, modal kerja (WCT) tidak berpengaruh signifikan terhadap profitabilitas, sedangkan pertumbuhan penjualan berpengaruh negatif dan signifikan terhadap profitabilitas (ROE). Secara simultan, ketiga variabel independen tersebut terbukti berpengaruh signifikan terhadap profitabilitas, dengan nilai koefisien determinasi (*Adjusted R Square*) sebesar 18,1%, yang berarti sisanya sebesar 81,9% dipengaruhi oleh faktor lain di luar model penelitian ini.

Kata kunci: solvabilitas, modal kerja, pertumbuhan penjualan, profitabilitas.

THE EFFECT OF SOLVABILITY, WORKING CAPITAL, AND SALES GROWTH ON PROFITABILITY IN THE CONSUMER NON-CYCLICALS SECTOR LISTED ON THE INDONESIA STOCK EXCHANGE FOR THE PERIOD 2022-2024

By

Ni Kadek Sri Kurnia Dewi, NIM 2217051048

Department of Economics and Accounting

ABSTRACT

This study aims to examine the effect of solvability, working capital, and sales growth on profitability in consumer non-cyclicals sector companies listed on the IDX for the period 2022–2024. A quantitative approach with purposive sampling was employed, yielding 109 sample companies and 275 observation data. Data were analyzed using descriptive statistics, classical assumption tests, and multiple linear regression through SPSS. Partial test results show that solvability (DER) has a negative and significant effect on profitability, working capital (WCT) has no significant effect on profitability, while sales growth has a negative and significant effect on profitability (ROE). Simultaneously, all three independent variables significantly affect profitability, with a coefficient of determination (Adjusted R Square) of 18.1%, meaning the remaining 81.9% is explained by other factors outside this research model.

Keywords: *solvability, working capital, sales growth, profitability*