

Abstrak

Lestari, Preti Puji, 2024. Pengaruh Likuiditas, Profitabilitas, Dan Ukuran Perusahaan, Terhadap Struktur Modal (Studi Empiris Perusahaan Manufaktur di Sektor *Property and Real Estate* Yang Terdaftar Di Bursa Efek Indonesia Tahun 2016 -2022) Skripsi. Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Nik Amah, S.E., M.Si., CSRS. Pembimbing (II) Dra. Juli Murwani, M.Si.

Penelitian ini bertujuan untuk mengetahui pengaruh likuiditas, profitabilitas, dan ukuran perusahaan terhadap struktur modal yang terdaftar di BEI pada periode 2016-2022. Metode penelitian menggunakan pendekatan kuantitatif dengan Analisis Deskriptif, Uji Asumsi Klasik (uji normalitas, uji multikolinearitas, uji autokorelasi, dan uji heteroskedastisitas), analisis regresi linier berganda, uji hipotesis (uji koefisien determinasi, uji t) yang diolah menggunakan SPSS 26. Sampel yang digunakan sebanyak 42 perusahaan sub-sektor property and real estate di Bursa Efek Indonesia dengan metode pengambilan sampel menggunakan *purposive sampling*. Hasil penelitian menunjukkan bahwa variabel likuiditas yang diukur dengan rasio CR memiliki pengaruh negatif dan signifikan terhadap struktur modal. Variabel profitabilitas yang diukur dengan menggunakan rasio ROA memiliki pengaruh negatif signifikan terhadap struktur modal. Variabel ukuran perusahaan yang diukur dengan menggunakan Ln Revenues memiliki pengaruh positif signifikan terhadap struktur modal.

Kata Kunci: Likuiditas, Profitabilitas, Ukuran Perusahaan, Struktur Modal, *Property and Real Estate*

Abstract

Lestari, Preti Puji, 2024. The Influence of Liquidity, Profitability, and Company Size on Capital Structure (An Empirical Study of Manufacturing Companies in the Property and Real Estate Sector Listed on the Indonesia Stock Exchange from 2016 to 2022) Thesis. Accounting Study Program, Faculty of Economics and Business, PGRI Madiun University. Supervisor (I) Nik Amah, S.E., M.Si., CSRS. Supervisor (II) Dra. Juli Murwani, M.Si., CSRS.

The Effect of Liquidity, Profitability, and Company Size towards Capital Structure (Empirical Study of Manufacturing Companies in the Property and Real Estate Sector Listed on the Indonesia Stock Exchange in the 2016-2022 period). This study aimed to determine the effect of liquidity, profitability, and company size towards the size of the company on the capital structure listed on the IDX in the period 2016-2022 period. The research method used a quantitative approach with Descriptive Analysis, Classical Assumption Test (normality test, multicollinearity test, autocorrelation test, and heteroscedasticity test), multiple linear regression analysis, hypothesis testing (determination coefficient test, t-test) processed using SPSS 26. The sample used was 42 property and real estate sub-sector companies on the Indonesia Stock Exchange with a sampling method using purposive sampling. The results of the study indicate: the liquidity variable as measured by the CR ratio has a negative and significant effect towards capital structure. The profitability variable as measured using the ROA ratio has a significant negative effect towards capital structure. The company size variable measured using Ln Revenues has a significant positive effect towards capital structure.

Keywords: Liquidity, Profitability, Company Size, Capital Structure, Property and Real Estate.