

## ABSTRACT

**Moh Nafisul Ubaidillah**, *Effect of Asset Intensity, Cost of Good Sold and Leverage on Cost Stickiness. Under the guidance of Dr. Tarjo, S.E., M.Si., CFE.*

*This study aims to analyze and determine the effect of asset intensity, cost of goods sold, profitability and leverage on non-cyclicals consumer companies listed on the Indonesia Stock Exchange. This research is a quantitative study using secondary data obtained from the financial reports of non-cyclical consumer companies listed on the Indonesia Stock Exchange for the 2017-2022 period. The research sampling technique used a purposive sampling technique according to the established criteria. So that the study population totaled 113 companies, but 50 companies were obtained according to the research criteria for non-cyclical consumers for the 2017-2022 period. In this research data was processed using SPSS software version 25. The results showed that in non-cyclical consumer companies there were indications of cost stickiness behavior in selling, administrative and general costs. The asset intensity has no effect on cost stickiness. Cost of goods sold has a positive effect on cost stickiness. While Profitability has a negative effect on cost stickiness. Leverage has no effect on cost stickiness.*

**Keywords :** *cost stickiness, asset intensity, cost of goods sold, profitability, dan leverage*

## ABSTRAK

**Moh Nafisul Ubaidillah**, Pengaruh intensitas aset, beban pokok penjualan, profitabilitas dan *leverage* terhadap *cost stickiness*. Dibawah bimbingan Dr. Tarjo, S.E., M.Si., CFE.

Penelitian ini bertujuan untuk menganalisis dan mengetahui pengaruh intensitas aset, beban pokok penjualan, profitabilitas dan *leverage* pada perusahaan *constumers non-cyclicals* yang terdaftar di Bursa Efek Indonesia. Penelitian ini termasuk penelitian kuantitatif dengan menggunakan data sekunder yang diperoleh dari laporan keuangan pada perusahaan *constumers non-cyclicals* yang terdaftar di Bursa Efek Indonesia periode 2017-2022. Teknik pengambilan sampel penelitian dengan menggunakan teknik *purposive sampling* sesuai kriteria yang ditetapkan. Sehingga populasi penelitian berjumlah 113 perusahaan, namun diperoleh 50 perusahaan sesuai kriteria penelitian pada *constumers non-cyclicals* periode 2017-2022. Dalam data penelitian ini diolah dengan menggunakan *software* SPSS versi 25. Hasil penelitian menunjukkan bahwa pada perusahaan *constumers non-cyclicals* terindikasi perilaku *cost stickiness* pada biaya penjualan, adminitrasi dan umum. Pada intensitas aset tidak berpengaruh terhadap *cost stickiness*. Beban pokok penjualan berpengaruh positif terhadap *cost stickiness*. Sedangkan Profitabilitas berpengaruh negatif terhadap *cost stickiness*. *Leverage* tidak berpengaruh terhadap *cost stickiness*.

**Kata Kunci** : *cost stickiness*, intensitas aset, beban pokok penjualan, profitabilitas dan *leverage*