

ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui pengaruh pertumbuhan penjualan, likuiditas, *total asset turnover* dan ukuran perusahaan terhadap profitabilitas pada perusahaan sub sektor retail yang terdaftar di Bursa Efek Indonesia periode 2019-2023. Pendekatan penelitian yang digunakan dalam penelitian ini adalah kuantitatif. Populasi dalam penelitian ini adalah perusahaan sub sektor retail yang terdaftar di Bursa Efek Indonesia sebanyak 25 perusahaan. Pengambilan sampel menggunakan metode purposive sampling dan berdasarkan kriteria sampel diperoleh sampel sebanyak 6 perusahaan. Teknik analisis data dilakukan dengan analisis regresi linier berganda yang meliputi uji asumsi klasik, uji hipotesis (uji T dan uji F), serta uji koefisien determinasi. Hasil penelitian dengan uji T diperoleh pertumbuhan penjualan dan ukuran perusahaan tidak berpengaruh secara signifikan terhadap profitabilitas. Likuiditas dan *total asset turnover* berpengaruh positif dan signifikan terhadap profitabilitas. Hasil uji F menunjukkan bahwa variabel pertumbuhan penjualan, likuiditas, *total asset turnover* dan ukuran perusahaan secara bersama (simultan) berpengaruh positif dan signifikan terhadap profitabilitas. Koefisien determinasi (R^2) sebesar 0,757, yang mempunyai arti bahwa variabel independen dalam penelitian ini menjelaskan 75,7% variasi profitabilitas, sedangkan 24,3% dipengaruhi variabel lain di luar penelitian ini.

Kata Kunci: *Pertumbuhan Penjualan, Likuiditas, Total Asset Turnover, Ukuran Perusahaan, Profitabilitas*

ABSTRACT

The purpose of this study is to determine the effect of sales growth, liquidity, total asset turnover, and company size on profitability in retail sub-sector companies listed on the Indonesia Stock Exchange for the 2019-2023 period. The research approach used in this study is quantitative. The population in this study were 25 retail sub-sector companies listed on the Indonesia Stock Exchange. Sampling used a purposive sampling method and based on the sample criteria, a sample of 6 companies was obtained. The data analysis technique was carried out using multiple linear regression analysis which included classical assumption tests, hypothesis tests (T and F tests), and coefficient of determination tests. The results of the T test showed that sales growth and company size did not significantly affect profitability. Liquidity and total asset turnover had a positive and significant effect on profitability. The results of the F test showed that the variables of sales growth, liquidity, total asset turnover, and company size simultaneously had a positive and significant effect on profitability. The coefficient of determination (R^2) is 0.757, which means that the independent variables in this study explain 75.7% of the variation in profitability, while 24.3% is influenced by other variables outside this study.

Keywords: Sales Growth, Liquidity, Total Asset Turnover, Company Size, Profitability