ABSTRACT

This research aims to analyze the influence of company size, financial leverage, liquidity on profitability in mining companies listed on the Indonesian Stock Exchange in 2018-2022. The variables of this research are Ln Total Assets (X1), Debt to Equity Ratio (X2), and Current Ratio (X3) as independent variables and Return On Assets (Y) as the dependent variable.

The data collection technique in this research is indirect observation by collecting data by reading, collecting, recording and reviewing secondary data with the population using the required time series data found in the financial reports of mining companies listed on the Indonesia Stock Exchange in the 2018 period. -2022. The population used in this research was 56 companies. Sample selection was carried out using a purposive sampling method so that 33 companies were obtained with a total sample of 165 research samples.

The analysis techniques used are descriptive statistical tests, classical assumption tests (normality test, multicollinearity test, heteroscedasticity test and autocorrelation test), multiple linear regression analysis, hypothesis testing (t test and f test) and coefficient of determination using SPSS. Partial research results show that Company Size (Ln Total Assets) has a negative and insignificant effect on Profitability (Return On Assets), Financial Leverage (Debt to Equity Ratio) has a negative and significant effect on Profitability (Return On Assets), and Liquidity (Current Ratio) has a negative and insignificant effect on Profitability (Return On Assets). Meanwhile, the research results simultaneously show that Company Size (Ln Total Assets), Financial Leverage (Debt to Equity Ratio), and Liquidity (Current Ratio) have a positive and significant effect on Profitability (Return On Assets).

Keywords: Company Size, Financial Leverage, Liquidity, Profitability