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ABSTRAK

Penelitian ini bertujuan untuk mengetahui seberapa berpengaruh Perputaran Modal Kerja, Likuiditas dan Leverage terhadap Profitabilitas dengan Ukuran Perusahaan sebagai Variabel moderasi. Populasi dalam penelitian ini adalah perusahaan Property dan Real Estate yang terdaftar di BEI tahun 2016 sampai 2020. Sedangkan sampel penelitian yang digunakan adalah data sekunder yang diperoleh dari laporan keuangan perusahaan Property dan Real Estate yang terdaftar di BEI. Teknik pengumpulan data yaitu menggunakan studi kepustakaan, dokumentasi dan riset internet.

Berdasarkan hasil penelitian ini maka : Perputaran Modal Kerja berpengaruh terhadap Profitabilitas. Likuiditas berpengaruh terhadap Profitabilitas. Leverage berpengaruh terhadap profitabilitas. Ukuran Perusahaan mampu memoderasi hubungan antara Perputaran Modal Kerja terhadap Profitabilitas. Ukuran Perusahaan mampu memoderasi hubungan antara Likuiditas terhadap Profitabilitas. Ukuran Perusahaan mampu memoderasi hubungan antara Leverage terhadap Profitabilitas

Kata Kunci : Perputaran Modal Kerja, Likuiditas, Leverage, Profitabilitas dan Ukuran Perusahaan.

ABSTRACT

This study aims to determine how influential Working Capital Turnover, Liquidity and Leverage on Profitability with Company Size as a moderating variable. The population in this study are Property and Real Estate companies listed on the IDX from 2016 to 2020. While the research sample used is secondary data obtained from the financial statements of Property and Real Estate companies listed on the IDX. Data collection techniques are using library research, documentation, and internet research.

Based on the results of this study : Working Capital Turnover has an effect on Profitability. Liquidity has an effect on Profitability. Leverage has an effect on Profitability. Company Size is able to moderate the relationship between Working Capital Turnover on profitability. Company Size is able to moderate the relationship between Liquidity on profitability. Company Size is able to moderate the relationship between Leverage on profitability.

Key words : Working Capital Turnover, Liquidity, Leverage, Profitability and Company Size.