

# **Analisis Pengaruh Likuiditas, Leverage, dan Ukuran Perusahaan Terhadap Profitabilitas Perusahaan Sektor Energi di BEI Periode 2020-2024**

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## **Abstrak**

Penelitian ini bertujuan mengkaji pengaruh likuiditas, leverage, dan aktivitas terhadap profitabilitas pada perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia. Variabel bebas yang digunakan terdiri atas likuiditas (CR), leverage (DAR), serta ukuran perusahaan (Ln Total Aset), sedangkan variabel terikatnya adalah profitabilitas (ROA). Sampel ditentukan melalui metode purposive sampling dan memperoleh 59 perusahaan sektor energi selama periode 2020–2024. Pengolahan data dilakukan dengan regresi data panel menggunakan perangkat lunak E-Views 13. Temuan penelitian mengindikasikan bahwa likuiditas (CR) tidak berpengaruh terhadap profitabilitas. Leverage (DAR) juga tidak menunjukkan pengaruh signifikan terhadap profitabilitas perusahaan. Namun demikian, ukuran perusahaan (Ln Total Aset) memiliki pengaruh positif terhadap profitabilitas, yang menunjukkan bahwa semakin besar skala perusahaan, semakin tinggi laba yang dapat dicapai.

**Kata Kunci:** Profitabilitas, Likuiditas, Leverage, Ukuran Perusahaan, Sektor Energi

***Analysis of the Effect of Liquidity, Leverage, and Firm Size on the Profitability of Energy Sector Companies Listed on the Indonesia Stock Exchange for the 2020–2024 Period***

***by Sharon Alda Tania***

***Abstract***

*This study aims to analyze the effect of liquidity, leverage, and firm size on the profitability of energy sector companies listed on the Indonesia Stock Exchange. The independent variables used include liquidity (CR), leverage (DAR), and firm size (Ln Total Assets), while the dependent variable is profitability (ROA). The sample was selected using the purposive sampling method, consisting of 59 energy sector companies during the 2020–2024 period. Data were analyzed using panel data regression with the assistance of E-Views 13 software. The results show that the liquidity variable (CR) has no effect on profitability. Leverage (DAR) also does not have a significant influence on the profitability of the company. Meanwhile, firm size (Ln Total Assets) is proven to have a positive effect on profitability in the energy sector, indicating that the larger the company, the higher the profits generated.*

***Keywords:*** Profitability, Liquidity, Leverage, Firm Size, Energy Sector