

## ABSTRAK

Skripsi dengan judul “Pengaruh Modal Kerja, *Leverage*, Ukuran Perusahaan Terhadap Profitabilitas di PT. Unilever Indonesia Tbk 2015-2022” yang ditulis oleh Wanodya Ayu Kinasih, NIM. 12406193259, Pembimbing Citra Mulya Sari, M.E.

Penelitian ini dilatarbelakangi oleh Profitabilitas merupakan salah satu tolak ukur kinerja perusahaan. Faktor yang kemungkinan besar mempengaruhi profitabilitas ialah modal kerja, *leverage* dan ukuran perusahaan. Modal kerja memiliki arti penting bagi operasional perusahaan karena tiap perusahaan berusaha memenuhi kebutuhan modal kerjanya sehingga memaksimalkan laba perusahaan. *Leverage* berfungsi untuk mengetahui setiap rupiah modal sendiri yang dijadikan jaminan untuk hutang dan ukuran perusahaan merupakan skala mengklasifikasikan besar kecilnya sebuah perusahaan melalui nilai total aset, jumlah penjualan dan kapitalisasi sehingga ketiga variabel yang dijadikan penelitian tersebut cocok dan saling berkesinambungan dengan profitabilitas perusahaan. Sedangkan alasan pemilihan objek penelitian PT. Unilever Indonesia Tbk merupakan perusahaan yang sudah lama terkenal dari dulu hingga sekarang dalam berbagai produk konsumsi primer yang sudah beredar secara luas dan terus diproduksi sehingga memiliki perkembangan yang pesat dan sangat baik di tengah banyaknya persaingan maka pentingnya untuk terus memaksimalkan atau meningkatkan profitabilitasnya melalui ketiga variabel tersebut.

Rumusan masalah dalam penelitian adalah 1) apakah adanya pengaruh antara modal kerja, *leverage* dan ukuran perusahaan terhadap profitabilitas pada PT. Unilever Indonesia Tbk yang telah terdaftar di BEI 2015-2022, 2) apakah adanya pengaruh modal kerja terhadap profitabilitas pada PT. Unilever Indonesia Tbk yang telah terdaftar di BEI 2015-2022, 3) apakah adanya pengaruh *leverage* terhadap profitabilitas pada PT. Unilever Indonesia Tbk yang telah terdaftar di BEI 2015-2022, 4) apakah adanya pengaruh ukuran perusahaan terhadap profitabilitas pada PT. Unilever Indonesia Tbk yang telah terdaftar di BEI 2015-2022.

Penelitian ini menggunakan pendekatan kuantitatif dengan jenis asosiatif. Populasi adalah seluruh data laporan keuangan PT. Unilever Indonesia Tbk yang telah terdaftar di BEI 2015-2022 dan sampel berjumlah 32 sampel dengan teknik *sampling* jenuh. Teknik analisis data ialah uji regresi linier berganda, uji asumsi klasik, uji hipotesis dan uji koefisien determinasi.

Hasil penelitian menunjukkan bahwa 1) modal kerja, *leverage* dan ukuran perusahaan secara simultan berpengaruh positif dan signifikan terhadap profitabilitas pada PT. Unilever Indonesia Tbk yang telah terdaftar di BEI 2015-2022, 2) modal kerja berpengaruh positif dan signifikan terhadap profitabilitas pada PT. Unilever Indonesia Tbk yang telah terdaftar di BEI 2015-2022, 3) *leverage* berpengaruh positif dan signifikan terhadap profitabilitas pada PT. Unilever Indonesia Tbk yang telah terdaftar di BEI 2015-2022, 4) ukuran perusahaan berpengaruh negatif dan signifikan terhadap profitabilitas pada PT. Unilever Indonesia Tbk yang telah terdaftar di BEI 2015-2022.

**Kata Kunci:** Modal Kerja, *Leverage*, Ukuran Perusahaan, Profitabilitas

## **ABSTRACT**

*The thesis with the title "The Influence of Working Capital, Leverage, Company Size on Profitability at PT. Unilever Indonesia Tbk 2015-2022" written by Wanodya Ayu Kinasih, NIM. 12406193259, Supervisor of Citra Mulya Sari, M.E.*

*This research is motivated by the fact that Profitability is one of the benchmarks of company performance. The factors that are most likely to affect profitability are working capital, leverage and company size. Working capital is important for company operations because each company tries to meet its working capital needs so as to maximize the company's profits. Leverage functions to find out each rupiah of its own capital that is used as collateral for debt and the size of the company is a scale that classifies the size of a company through the total value of assets, the amount of sales and capitalization so that the three variables used in the study are suitable and mutually sustainable with the profitability of the company. Meanwhile, the reason for choosing the research object of PT. Unilever Indonesia Tbk is a company that has been famous for a long time from the past until now in various primary consumer products that have been widely circulated and continue to be produced so that it has a very good development in the midst of a lot of competition, so it is important to continue to maximize or increase its profitability through these three variables.*

*The formulation of the problem in the study is 1) whether there is an influence between working capital, leverage and company size on profitability in PT. Unilever Indonesia Tbk which has been listed on the IDX 2015-2022, 2) whether there is an effect of working capital on profitability at PT. Unilever Indonesia Tbk which has been listed on the IDX 2015-2022, 3) whether there is an effect of leverage on profitability in PT. Unilever Indonesia Tbk which has been listed on the IDX 2015-2022, 4) whether there is an effect of company size on profitability at PT. Unilever Indonesia Tbk which has been listed on the IDX 2015-2022.*

*This study uses a quantitative approach with an associative type. Population is the entire financial report data of PT. Unilever Indonesia Tbk which has been listed on the IDX 2015-2022 and the sample is 32 samples with a saturated sampling technique. The data analysis techniques were multiple linear regression tests, classical assumption tests, hypothesis tests and determination coefficient tests.*

*The results of the study show that 1) working capital, leverage and company size simultaneously have a positive and significant effect on the profitability of PT. Unilever Indonesia Tbk which has been listed on the IDX 2015-2022, 2) working capital has a positive and significant effect on the profitability of PT. Unilever Indonesia Tbk which has been listed on the IDX 2015-2022, 3) leverage has a positive and significant effect on the profitability of PT. Unilever Indonesia Tbk which has been listed on the IDX 2015-2022, 4) the size of the company has a negative and significant effect on the profitability of PT. Unilever Indonesia Tbk which has been listed on the IDX 2015-2022.*

**Keywords:** Working Capital, Leverage, Company Size, Profitability