ABSTRACT

The purpose of this study was to determine the effect of liquidity, solvability and asset growth on profitability in the Coal Mining Sub-Sector Companies listed on the Indonesia Stock Exchange. This research method uses a quantitative approach with multiple regression analysis. The source of this research uses secondary data sourced from the financial statements of the Coal Mining Sub-Sector Company listed on the Indonesia Stock Exchange. The sample of this study was 16 companies using purposive sampling techniques. The results of this study indicate that partially liquidity has a significant effect on profitability, solvability has a significant effect on profitability and asset growth has a significant effect on profitability. Simultaneously the results obtained that liquidity, solvability and asset growth significantly influence profitability. Determination coefficient value of 0.355 shows that Liquidity, Solvability and Asset Growth provide diversity of 35.5% on profitability, while the remaining 64.5% is influenced by other factors not observed in this study.

Keywords: Liquidity, Solvability, Asset Growth, Profitability