

Pengaruh Struktur Modal Terhadap Profitabilitas Perusahaan Pertambangan yang Tercatat di Bursa Efek Indonesia Pada Periode 2013-2022 = The Effect of Capital Structure on the Profitability of Mining Companies Listed on the Indonesia Stock Exchange in the 2013-2022 Period

Jeihan Juniata, author

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Abstrak

Penelitian ini bertujuan untuk memahami pengaruh struktur modal terhadap profitabilitas perusahaan pertambangan di Indonesia, sekaligus mempertimbangkan isu global pandemi COVID-19. Penelitian ini menganalisis sampel 60 perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia selama 2013 hingga 2022. Hasil temuan menunjukkan bahwa debt to asset berpengaruh negatif terhadap profitabilitas. Debt to equity, long term debt to total capital, long term debt to total equity, dan pertumbuhan aset tidak berpengaruh terhadap profitabilitas. Temuan juga menunjukkan bahwa pandemi COVID-19 memiliki efek moderasi negatif terkait dengan hubungan antara debt to asset dan debt to equity terhadap profitabilitas.This study aims to understand the effect of capital structure on the profitability of mining companies in Indonesia, while considering the global issue of the COVID-19 pandemic. Analyzing a sample of 60 mining companies listed on the Indonesia Stock Exchange from 2013 to 2022, the findings indicate that debt to asset has a negative effect on profitability. Debt to equity, long-term debt to capital, long-term debt to equity, and growth do not effect profitability. The findings also reveal that the COVID-19 pandemic has a negative moderating effect on the relationship between debt to asset and debt to equity with profitability.