Sabaria Suyuti

ABSTRAK

SABARIA SUYUTI. 2025. *Pengaruh Likuiditas dan Ukuran Perusahaan Terhadap Kinerja Keuangan Pada Perusahaan Real Estate Yang Terdaftar Di Bursa Efek Indonesia Periode 2020-2023*. Skripsi. Jurusan Akuntansi Fakultas Ekonomi Dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh: Sahrullah dan Asriani Hasan.

Tujuan penelitian ini adalah untuk menjelaskan pengaruh Likuiditas dan Ukuran Perusahaan Terhadap Kinerja Keuangan pada perusahaan Real estate yang terdaftar di Bursa Efek Indonesia Periode 2020-2023. Kinerja Keuangan Diukur menggunakan *Return On Equity* (ROE), Likuiditas diukur Menggunakan *Current Ratio* dan Ukuran Perusahaan diukur berdasarkan total aset. Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder berupa laporan keuangan tahunan. Sampel pada penelitian ini terdiri dari 23 perusahaan real estate yang terdaftar pada Bursa Efek Indonesia. Analisis data dilakukan dengan regresi linear berganda menggunakan uji t untuk menguji pengaruh secara parsial. Hasil Penelitian menunjukkan bahwa likuditas secara parsial berpengaruh positif signifikan terhadap Kinerja Keuangan dengan nilai sig. 0,007 < 0,05, sementara itu ukuran perusahaan secara parsial tidak berpengaruh terhadap kinerja keuangan dengan nilai sig 0,552 > 0,05.

Kata Kunci: *Likuiditas, Ukuran Perusahaan, Kinerja Keuangan*

ABSTRACT

SABARIA SUYUTI. 2025. The Influence of Liquidity and Firm Size on Financial Performance in Real Estate Companies Listed on the Indonesia Stock Exchange. Thesis. Department of Accounting, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by: Sahrullah and Asriani Hasan.

This study aims to explain the influence of liquidity and firm size on financial performance in real estate companies listed on the Indonesia Stock Exchange for the period 2020–2023. Financial performance is measured using Return on Equity (ROE), liquidity is measured using the Current Ratio, and firm size is measured based on total assets. This research employs a quantitative approach using secondary data derived from annual financial statements. The sample consists of 23 real estate companies listed on the Indonesia Stock Exchange. Data were analyzed using multiple linear regression with the t-test to examine the partial effect of each variable. The results show that liquidity partially has a significant effect on financial performance, while firm size partially does not have a significant effect on financial performance. These findings indicate that an increase in liquidity plays an important role in improving financial performance, whereas the size of a company's assets does not guarantee a higher Return on Equity. Therefore, companies are advised to focus more on liquidity management in order to enhance their financial performance.

***Keywords**: Liquidity, Firm Size, Financial Performance*