

ABSTRACT

The study aims to analyze the influence of liquidity, intangible assets, working capital, debt equity ratio, and covid-19 on corporate profitability. The independent variables used in the study are the influences of liquidity, intangible assets, working capital, debt equity ratio, and covid-19. The dependent variable used is profitability, measured using ROA. Then the study uses firm efficiency as a control variable.

The data used in this study is secondary data with purposive sampling techniques as a method in sample determination. The data used was 198, with 33 non-financial companies in Indonesia listed on the Indonesian Stock Exchange for the period 2017-2022. The research data was obtained through Bloomberg and the company's annual financial reports. The method used in data analysis is using double linear regression analysis with the IBM SPSS 25 application.

The results of the study concluded that liquidity, intangible assets, and working capital have a positive influence on the profitability of the company, while debt equity ratio has a negative effect on corporate profitability. However, the study did not find any correlation between covid-19 and corporate profitability. Based on the test of the hypothesis, the adjusted R square value is 37.2%, so there are still 62.8% other factors outside of this adjustment that affect the profitability of the company.

Keywords: *profitability, liquidity, intangible assets, working capital, debt equity ratio, covid-19*