ABSTRAK

AJI TEGAR SAPUTRA/ 2100861201118/ FACULTY ECONOMIC OF MANAGEMENT/ THE EFFECT OF TOTAL ASSETS AND TOTAL LIABILITIES ON NET PROFIT WITH SALES AS AN INTERVENING VARIABLE IN THE TECHNOLOGY SECTOR LISTED ON BURSA EFEK INDONESIA / FIRST ADVISOR DR. HANA TAMARA PUTRI, S.E., M.M./ SECOND ADVISOR FADIL ISKANDAR, S.E., M.M..

The purpose of this study is to determine the relationship of Total Assets and Total Debt to Net Profit, with Sales as an intervening variable, in technology sector companies listed on the Bursa Efek Indonesia during the 2019-2023 period.

This study is a quantitative research endeavor employing the Path Analysis method, with data analyzed using SPSS software. The research data was meticulously gathered from the annual reports of each of the 11 sample companies listed on the Bursa Efek Indonesia.

Researchers followed several stages to derive the hypothesis results. First, they examined the Inner Model, assessing convergent validity, discriminant validity, and indicator reliability. Second, the Outer Model was analyzed, which included R-squared, t-tests, and path coefficients. The findings conclude that Total Assets significantly influence Sales, but do not significantly influence Net Profit. Similarly, Total Debt significantly influences Sales, while not significantly influencing Net Profit. Furthermore, Sales significantly influence Net Profit. This study also revealed that Total Assets do not significantly influence Net Profit through Sales as an intervening variable, and likewise, Total Debt does not significantly influence Net Profit through Sales as an intervening variable. These results may be attributed to various factors that make it challenging for companies to achieve profitability in the market, notably the post-pandemic conditions that dramatically altered the global landscape and made it difficult for companies to adapt.

This research is expected to provide a valuable reference, analytical resource, or inspiration for subsequent researchers. It is anticipated that the findings of this study will serve as a crucial consideration regarding the variables or problems examined in their own investigations.

LEMBAR PERSEMBAHAN

** Bismillahirrahmanirrahim...**

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MOTTO

" Semua orang memiliki mata tapi tidak semua orang memiliki pandangan yang sama "

"Kesuksesan adalah 1% inspirasi dan 99% kerja keras"

(Thomas Edison)