

# **The Effect of Profitability, Liquidity, Asset Structure, Sales Growth and Business Risk on Capital Structure (Empirical Study of Food and Beverage Sub-Sector Manufacturing Companies Listed on the Indonesia Stock Exchange 2018-2021)**

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## **ABSTRACT**

The purpose of this study is to demonstrate the impact of profitability, liquidity, asset structure, earnings growth and business risk on capital structure. The dependent variable in this study is capital structure, and the independent variables are profitability, liquidity, asset structure, earnings growth, and earnings growth of IDX-listed food and beverage subsector manufacturing companies from 2018 to 2021. It's a business risk.

The ponder populace was 45 companies. The sort of information utilized in this consider is auxiliary information employing a deliberate inspecting method for test determination. The tests utilized in this ponder included 80 tests. The information examination strategies utilized in this think about are expressive measurements, classical presumptions, and theory testing utilizing SPSS adaptation 25 program.

Profitability, sales growth, and business risk have no affect on capital structure based on subtest comes about. On the other hand, liquidity and asset structure have a clear positive affect on capital structure. The concurrent test comes about appear that profitability, liquidity, asset structure, earnings growth, and business risk all at the same time have a positive affect on capital structure.

Keywords: Profitability, Liquidity, Asset Structure, Sales Growth, Business Risk, Capital Structure

## INTRODUCTION

In the increasingly widespread era of modern globalization, economic competition is increasingly fierce. The current economic situation has given rise to competition between companies. This competition encourages companies to maximize their good performance to generate higher profits than other companies. A company can make many efforts, one of which is related to company operations, namely the management of capital structure by the CFO.

Managing business finances requires capital. There are two types of company capital, namely equity and debt, both short-term debt and long-term debt. Short-term debt is debt that must be paid at maturity within an accounting period, while long-term debt is debt that has a repayment period of more than one year.

Capital structure plays an important role in every business. Good or bad capital structure can directly affect the financial position of a company. Mistakes in determining the capital structure have far-reaching consequences, especially in the case of high levels of debt so that it is very burdensome for the company because it has a high debt burden.

Cases of declining sales have occurred in several large companies, one of which is PT Fast Food Indonesia Tbk, the KFC franchise holder. PT Fast Food Indonesia experienced a decline in sales throughout 2020. This decline in sales occurred due to the Covid 19 pandemic. When Indonesia experienced the Covid 19 pandemic, a number of KFC outlets were temporarily suspended and this caused a decline in sales, more than 50 percent of KFC outlets were dismissed. PT Fast Food Indonesia could not operate optimally so it experienced a decrease in transactions of 30 percent.

According to research results, it is stated that profitability affects capital structure, profitability means the more efficiently a company's assets are used with the same assets .

According to the results of the study, liquidity has an effect on capital structure, which means The more liquid a company is, the less external funding it has because it has high internal funding(Agleintan et al., 2019; Aldi Samara & Metta Susanti, 2023; Alfrida et al., 2020; Anes & Simbolon, 2016; D Anggraeni et al., 2020; Dian Anggraeni et al., 2022; R. D. Anggraeni et al., 2020, 2021, 2023; Aprilyanti & Sugiakto, 2020; Aprilyanti & Wijaya, 2019; Apriyanti & Sutandi, 2017; Ariyansyah & Sutandi, 2019; Chandra et al., 2021; Christian & Sumantri, 2022; Christiany & Limajatini, 2017; Damayanti & Wibowo, 2016; David & Aprilyanti, 2018; Desyana & Yanti, 2020; Djoko & Yanti, 2019; Edy et al., 2021; Evelyn & Sumantri, 2018; Fani & Wibowo, 2017; Fransisca & Herijawati, 2022; Fransiska & Sutandi, 2017; Fungsiawan et al., 2022; Gultom & Gunawan, 2020; Haryati & Anggraeni, 2019; Herijawati & Anggraeni, 2018; Ida & Jenni,

2019, 2021; Immanuel & Aprilyanti, 2019; Janamarta et al., 2021; Jayadi & Herijawati, 2017; *jenni*, n.d.; *metta*, n.d.; *santo (1)*, n.d.; *santo (2)*, n.d.; *santo (3)*, n.d.; Juliani & Herijawati, 2016; Junaidi et al., 2021; Karina & Sutandi, 2019; Kevin & Simbolon, 2022; Kharimah & Sutandi, 2019; Kristiadi & Herijawati, 2023; Lastiawan & Aprilyanti, 2021; Latin & Anggraeni, 2019; Limajatini et al., 2017, 2022; Limajatini, Murwaningsari, & Khomsiyah, 2019; Limajatini, Murwaningsari, & Sellawati, 2019; Limajatini, Winata, et al., 2019; Livy & Sutandi, 2016; LORENSIUS & Aprilyanti, 2022; Manurung & Herijawati, 2016; maxenchio Teja & Lia Dama Yanti, 2023; Melatnerbar et al., 2021; Metta Susanti & Aldi Samara, 2022; Monika & Jenni, 2021; muliati & Yanti, 2023; Natalia et al., 2020; Oktari et al., 2023; Oktari & Dama Yanti, 2022; Patricia & Wibowo, 2019; Phillips & Sutandi, 2022; Prayoga & Aprilyanti, 2021; Putri & Anggraeni, 2016; Rante & Simbolon, 2022; Sakilim Salikim et al., 2019; Salikim Salikim, 2018; Samara, 2020; Samara et al., 2022; Samosir et al., 2020; Santosa & Aprilyanti, 2020; Selfiyani, 2021, 2022; Siahaan & Herijawati, 2023; Simbolon, 2018, 2021; Simbolon & Herijawati, 2023; Suhendra et al., 2022; Sulistiyowati, 2021, 2022; Sumantri, 2017, 2018; Sumantri et al., 2018, 2021, 2022; Susandy & Anggraeni, 2018; Susanti et al., 2022; Susanti & Samara, 2021, 2022; Susilowati et al., 2023; Sutandi, 2018b, 2018c; Sutandi et al., 2021; Sutrisna et al., 2019; Tantama & Yanti, 2018; Tirtanata & Yanti, 2021; Trida et al., 2020; Tungadi & Sumantri, 2016; Vikaliana et al., 2022; Wardana & Simbolon, 2016; Wi et al., 2021; Wi & Anggraeni, 2020; S Wibowo et al., 2020; Susanto Wibowo et al., 2020, 2021, 2022; Susanto Wibowo & J., 2020; Susanto Wibowo & Sutandi, 2018; Wiharja & Sutandi, 2023; A. M. Wijaya & Wibowo, 2022; M. Wijaya & Sumantri, 2019; T. Wijaya & Yanti, 2021; V. S. Wijaya & Yanti, 2023; S Winata et al., 2020; Suryadi Winata et al., 2020, 2023; Suryadi Winata & Limajatini, 2020; Winiadi et al., 2023; Witono & Yanti, 2019; Yanti, Hanitha, et al., 2022; Yanti, Oktari, & Ardy, 2022; Yanti, Oktari, Aprilyanti, et al., 2022; Yanti & Aprilyanti, 2020; Yanti & Hartono, 2019; Yanti & Oktari, 2018a, 2018b; Yanti & Wijaya, 2020; Yonita & Aprilyanti, 2022; Zalukhu & Aprilyanti, 2021; Zaira, Nuratringrum, et al., 2020; Zaira, Simbolon, et al., 2020).

According to research results (Monica & Wi, 2022), stated s structure asset influential significant to structure capital, It means with increasing mark asset physique company so asset the can made guarantee so that reduce risk challenge as cost still debt. .

According to research results, stated growth earnings have a significant impact on the capital structure. As the income growth variable increases, so does the capital structure.

According to research results, Business risk

has a significant impact on the capital structure. As income increases along with variable growth, the capital structure actually increases.

## LITERATURE REVIEW

### Capital Structure

According to (Monica & Wi, 2022) stated that:

“Structure capital company is source capital Which stable from debt period long, equity, And share preference ”.

According to (Sutandi, 2018a), argued that:

“A good or bad capital structure of a company directly affects the financial condition of the company, so the capital structure is important for any company”.

According to (Zatira, Simbolon, et al., 2020), stated that:

“The capital structure describes the source of funds received from debt and equity ”

### Profitability

According to (Suryono & Sutandi, 2022) suggests that:

"Profitability is a ratio for calculating and assessing a company's capacity to generate profits by looking at assets and being a reference for the company's success ".

According to (Julianti & Anggraeni, 2023) stated that:

"Profitability is a company's efforts so that the company makes a profit".

According to (Permatasari & Winata, 2022), stated that:

"Profitability is a measurement of a business's performance in gaining profits from its business".

According to (A. D. Wijaya & Anggraeni, 2022), stated that:

"Profitability is used as a measure to assess the effectiveness of sales and business investment performance in generating profits".

### Liquidity

According to (Callista & Wi, 2022) suggests that:

“High liquidity can show the best company performance by using the company's liquid assets”.

According to (Audina & Wibowo, 2022), argued that:

"Current Ratio is a ratio used to compare companies when making a decision to invest".

According to (Susilowati et al., 2023), argued that:

“Liquidity is used to assess whether the company can meet its short-term obligations and to assess whether the company has a good liquidity limit”.

### Asset Structure

According to, stated that:

“The company's wealth structure by comparing current assets and fixed assets is called the asset structure”.

### Sales Growth

According to (D. Winata & Suryadi, 2023), stated that:

“Sales growth is the rate increment in deals from one year to the following”.

According to (Estevania & Wi, 2022), stated that:

"Sales growth is an activity that has an important role in managing working capital".

According to (Gebby & Wibowo, 2022), argued that:

“Sales growth is the company's total sales in its activities to seek maximum profit ”.

According to (Karina & Sutandi, 2019), argued that:

“Sales growth is defined as purchasing something from one party to another party in exchange for money from that party”.

According to (Hernawan et al., 2021), stated that:

“A higher revenue growth number indicates a better revenue growth for the company. Strong sales growth indicates the company's future growth prospects are favorable, and will therefore influence its dividend policy”

### Business Risk

According to, stated that:

"Business risk is the uncertainty regarding the expected future ROE".

## METHOD

### Population and Sample

The study population consists of manufacturing companies in the food and beverage subsector listed on the IDX from 2018 to 2021. The study population was 45 companies.

Targeted sampling was used in the sample of this study. Targeted sampling is a sampling technique that uses certain criteria established by the researcher and allows only members of the population meeting those criteria to be selected for the study sample. The sample in this study that passed the criteria was 20 companies and the sample for 2018-2021 was 80.

### Data Collection Technology

The data collection technology used is method recording , such as the process of obtaining data and information from books and notes like report finances and documents others .

Researchers collected and downloaded company financial reports for 2018-2021 via the official website of the IDX, namely [www.idnfinancials.com](http://www.idnfinancials.com) regarding the variables studied.

**Operationalization of Research Variables**

No	Variabel	Indikator
1	Struktur Modal (Y)	$DER = \frac{Total\ Liabilitas}{Total\ Ekuitas}$
2	Profitabilitas (X1)	$ROA = \frac{Net\ Profit}{Total\ Assets}$
3	Likuiditas (X2)	$Current\ Ratio = \frac{Aktiva\ Lancar}{Utang\ Lancar}$
4	Struktur Aktiva (X3)	$Struktur\ Aktiva = \frac{Total\ Liabilitas}{Total\ Aset}$
5	Pertumbuhan Penjualan (X4)	$Sales\ Growth: \frac{(Penjualan\ Saat\ Ini - Penjualan\ Sebelumnya)}{Penjualan\ Sebelumnya} \times 100$
6	Risiko Bisnis (X5)	$BEPR = \frac{EBIT}{Total\ Aktiva}$

**RESEARCH MODEL**

**Numerous Direct Relapse Test**

Numerous direct relapse may be a relapse demonstrate that includes more than one autonomous variable. Different direct relapse examination was carried out to decide the heading and how much impact the autonomous variable has on the subordinate variable.

$$DER = \alpha + \beta 1 X 1 + \beta 2 X 2 + \beta 3 X 3 + \beta 4 X 4 + \beta 5 X 5 + \epsilon$$

Description :

- DER = Debt to Equity Ratio
- $\alpha$  = Constant
- $\beta 1 \beta 2 \beta 3 \beta 4 \beta 5$  = Coefficient Regression
- X1 = Profitability
- X 2 = Liquidity
- X 3 = Structure Assets
- X4 = Growth Sales
- X5 = Risk Business
- $\epsilon$  = error term

**Coefficient Test Determination ( Adjusted R-Square )**

This test is performed to degree the capabilities of the internal show and depict how free indicators combine to influence the subordinate variable. The subordinate variable can be indicated by an inexact R-squared esteem (Ghozali, 2016).

A little esteem of the coefficient of assurance implies that the capacity of the free variable to clarify its impact on the subordinate variable is exceptionally restricted. A esteem near to 1 and distant from implies that the autonomous variable can clarify the impact on the subordinate variable.

**Hypothesis testing**

• **T Test (Partial Test)**

T-Statistics could be a esteem to see the importance of speculation testing by finding the T-Statistics esteem through the bootstrapping strategy.

The criteria for the T measurable test are as takes after:

1. In the event that  $T_{number} > T_{table}$  at that point  $H_0$  is rejected and  $H_a$  is acknowledged. This implies that the autonomous variable mostly impacts the subordinate variable.
2. In the event that  $T_{number} < T_{table}$  at that point  $H_0$  is acknowledged and  $H_a$  is rejected. This implies that the free variable mostly has no impact on the subordinate variable.

• **F Test (Concurrent Test)**

The F test points to discover out whether the free factors together have an impact on the subordinate variable (Ghozali, 2016).

F test criteria as follows:

1. On the off chance that  $F_{number} > F_{table}$  at that point  $H_0$  is rejected and  $H_a$  is acknowledged. This implies that the autonomous variable at the same time impacts the subordinate variable.
2. On the off chance that  $F_{number} < F_{table}$  at that point  $H_0$  is acknowledged and  $H_a$  is rejected. This implies that the free factors at the same time have no impact on the subordinate variable.

**RESULTS**

**Coefficient of Determination Results (Adjusted R-Square)**

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.964 <sup>a</sup>	.930	.925	125.58502

a. Predictors: (Constant), Risiko Bisnis, Pertumbuhan Penjualan, Likuiditas, Struktur Aktiva, Profitabilitas

b. Dependent Variable: Struktur Modal

Based on the comes about over, the comes about of the coefficient of assurance test utilizing Balanced R- Square have a esteem of 0.925 or 92.5%, which suggests that the autonomous variable is able to clarify 92.5% of the impact on the subordinate variable. Though the remaining 7.5% is influenced by other components not reviewed in this think almost.

## Hypothesis Test Results (T Test and F Test)

### T test results

Model		Coefficients <sup>a</sup>		Standardized Coefficients Beta	t	Sig.
		Unstandardized Coefficients B	Std. Error			
1	(Constant)	-690.276	76.581		-9.014	.000
	Profitabilitas	5.027	3.138	.823	1.602	.113
	Likuiditas	.035	.008	.209	4.627	.000
	Struktur Aktiva	3.312	.140	1.132	23.694	.000
	Pertumbuhan Penjualan	.014	.083	.005	.168	.867
	Risiko Bisnis	-3.454	2.356	-.750	-1.466	.147

a. Dependent Variable: Struktur Modal

Based on the comes about over, the taking after are deciphered:

- The Impact of Productivity on Capital Structure**  
 The test comes about appear that productivity contains a value of 1,602 t-number < t-table 1,665 with a significant value of 0.113 > 0.05, which suggests that productivity has no impact on capital structure, so it can be concluded that H<sub>1</sub> is rejected.
- The Impact of Liquidity on Capital Structure**  
 The test comes about appear that liquidity contains a value of 4,627 t-number > t-table 1,665 with a significant value of 0.000 < 0.05, which suggests that liquidity contains a critical positive impact on capital structure, so it can be concluded that H<sub>2</sub> is acknowledged .
- The Impact of Asset Structure on Capital Structure**  
 The test comes about appear that asset structure contains a value of 23,694 t-number > t-table 1,665 with a significant value of 0.000 < 0.05, which suggests that the resource structure includes a noteworthy positive impact on the capital structure, so it can be concluded that H<sub>3</sub> is acknowledged.
- The Impact of Sales Growth on Capital Structure**  
 The test comes about appear that sales growth contains a value of 0.168 t-number < t-table 1.665 with a significant value of 0.867 > 0.05, which implies that deals development has no impact on capital structure, so it can be concluded that H<sub>4</sub> is rejected.
- The Impact of Business Risk on Capital Structure**  
 The test comes about appear that sales growth contains a value of -1,466 t-number < t-table 1,665 with a significant value of 0.147 > 0.05, which implies that commerce hazard has no impact on capital structure, so it can be concluded that H<sub>5</sub> is rejected.

### F test

Model		ANOVA <sup>a</sup>			F	Sig.
		Sum of Squares	df	Mean Square		
1	Regression	15433139.592	5	3086627.918	195.708	.000 <sup>b</sup>
	Residual	1167098.208	74	15771.597		
	Total	16600237.800	79			

a. Dependent Variable: Struktur Modal

b. Predictors: (Constant), Risiko Bisnis, Pertumbuhan Penjualan, Likuiditas, Struktur Aktiva, Profitabilitas

Based on the F test comes about over, the f-count esteem is 195.708 > 2.49 f-table with noteworthy esteem of 0.000 < 0.05, it can be concluded that the factors productivity, liquidity, resource structure, deals development and business risk together have a critical impact on capital structure.

## DISCUSSION

- The Impact of Profitability on Capital Structure**  
 Benefit has no impact on capital structure, which suggests there's no impact on ROA since the company characterizes its capital structure as the benefits and penances that emerge from the utilize of tall obligation to meet operational needs, so that the company looks at the profits obtained, not from the size or size of the ROA.
- The Impact of Liquidity on Capital Structure**  
 Liquidity affects the capital structure, which means the company has higher current assets compared to short-term liabilities , so the company has good liquidity.
- The Impact of Asset Structure on Capital Structure**  
 The resource structure influences the capital structure, meaning that the higher the resource structure proportion, the higher the capital structure. Companies with large assets have the opportunity to use their assets as collateral to pay their obligations.
- Effect of Sales Growth on Capital Structure**  
 Deals development has no impact on capital structure, meaning it is high low growth income No influential to increase or decline structure capital, Because If company have level growth income Which tall And produce profit Which big so company will use capital moreover formerly internal versus capital external .
- Risk Influence Business to Capital Structure**  
 Risk business does not affect the capital structure, with high business risks, the company evaluates and selects financing options without paying attention to the business risks faced. Companies with high business risks do not always prevent creditors from taking out business loans, creditors

will reconsider whether to take out business loans.

## INFERENCE

Based on the test comes about and talk within the past chapter, the conclusions that can be drawn from this inquire about are as takes after:

1. Profitability mostly does not influence the capital structure. Usually prove by the esteem of 1,602  $t_{\text{number}} < 1,665 t_{\text{table}}$  and a significant value of  $0.113 > 0.05$ .
2. Liquidity mostly it contains a positive affect on the capital structure. This is often prove by the taking after 4,627  $t_{\text{number}} > 1,665 t_{\text{table}}$  and a significant value of  $0.000 < 0.05$ .
3. Asset structure mostly it contains a positive affect on capital structure. This is evidenced by the following values 23,694  $t_{\text{number}} > 1,665 t_{\text{table}}$  and a significant value of  $0.000 < 0.05$ .
4. Partial sales increase mostly does not influence. This is evidenced by the following values 0.168  $t_{\text{number}} < 1.665 t_{\text{table}}$  and a significant value of  $0.867 > 0.05$ .
5. Business risk mostly does not influence. This is evidenced by the following values -1,466  $t_{\text{number}} < 1,665 t_{\text{table}}$  and a significant value of  $0.147 > 0.05$ .
6. F test results show that Profitability, Liquidity, Asset Structure, Sales Growth and Business Risk collectively impact Capital Structure. This is evidenced by the value of 195,708  $f_{\text{number}} > 2.49 f_{\text{table}}$  with a significant value of  $0.000 < 0.05$ .

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