## ABSTRACT

**Andika Bhayangkara, 7213220010, The Effect of Sales Growth, Solvency, and Good Corporate Governance on Profitability in Energy Sector Companies Listed on the Indonesia Stock Exchange for the 2021-2023 Period. Thesis, Department of Accounting, Accounting Study Program, Faculty of Economics, Universitas Negeri Medan 2025.**

The problem in this study is the fluctuation of profitability values in energy sector companies on the Indonesia Stock Exchange, which showed instability post-COVID-19 pandemic, and was influenced by the uncertainty of global commodity prices and energy policies. This study aims to identify, examine, and explain the effect of sales growth, solvency, and Good Corporate Governance (GCG) on profitability.

The population in this study were energy sector companies listed on the Indonesia Stock Exchange from 2021 to 2023. The sampling technique used was purposive sampling, and after reducing outlier data, a total of 75 research samples were obtained. The data analysis technique in this study was multiple linear regression analysis using IBM SPSS 27 software assistance.

The results showed that sales growth had no effect on profitability, solvency had a negative effect on profitability, and Good Corporate Governance had no effect on profitability. Furthermore, sales growth, solvency, and Good Corporate Governance simultaneously affected profitability.

The conclusion of this study is that sales growth and Good Corporate Governance do not have a significant effect on profitability. Solvency has a significant negative effect on profitability. Sales growth, solvency, and Good Corporate Governance simultaneously have a significant effect on profitability.

**Keywords:** Profitability, Sales Growth, Solvency, Good Corporate Governance, Energy Sector.

# ABSTRAK

**Andika Bhayangkara, 7213220010, Pengaruh Pertumbuhan Penjualan, Solvabilitas, Good Corporate Governance Terhadap Profitabilitas Pada Perusahaan Sektor Energi Yang Terdaftar Di Bursa Efek Indonesia Periode 2021-2023. Skripsi, Jurusan Akuntansi, Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan 2025.**

Permasalahan dalam penelitian ini adalah fluktuasi nilai profitabilitas perusahaan sektor energi di Bursa Efek Indonesia yang menunjukkan ketidakstabilan pasca pandemi COVID-19, serta dipengaruhi oleh ketidakpastian harga komoditas global dan kebijakan energi. Penelitian ini bertujuan untuk mengidentifikasi, mengkaji, dan menjelaskan pengaruh pertumbuhan penjualan, solvabilitas, dan Good Corporate Governance (GCG) terhadap profitabilitas.

Populasi dalam penelitian ini adalah perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia tahun 2021-2023. Teknik pengambilan sampel yang digunakan adalah purposive sampling, dan setelah dilakukan reduksi data outlier, diperoleh sampel penelitian sebanyak 75 sampel. Teknik analisis data dalam penelitian ini adalah analisis regresi linier berganda dengan menggunakan bantuan software IBM SPSS 27.

Hasil penelitian menunjukkan pertumbuhan penjualan tidak berpengaruh terhadap profitabilitas, solvabilitas berpengaruh negatif terhadap profitabilitas, dan Good Corporate Governance tidak berpengaruh terhadap profitabilitas. Serta pertumbuhan penjualan, solvabilitas, dan Good Corporate Governance berpengaruh simultan terhadap profitabilitas.

Kesimpulan penelitian ini adalah pertumbuhan penjualan dan Good Corporate Governance tidak berpengaruh signifikan terhadap profitabilitas. Solvabilitas berpengaruh signifikan dengan arah negatif terhadap profitabilitas. Pertumbuhan penjualan, solvabilitas, dan Good Corporate Governance secara simultan berpengaruh signifikan terhadap profitabilitas.

**Kata Kunci:** Profitabilitas, Pertumbuhan Penjualan, Solvabilitas, *Good Corporate Governance*, Sektor Energi.