

## ABSTRACT

*The company makes good financial improvements to achieve the goals of the company that is supported, namely to maximize profits. These goals can be achieved by increasing company profitability. The company's profitability will reflect a company's financial condition. High level of profitability illustrates a company can work effectively and efficiently in carrying out operations.*

*The purpose of this study was to study the significant effect of Leverage, Liquidity, Working Capital Turnover, and Inflation on Profitability of oil palm companies listed on the Indonesia Stock Exchange in the 2015-2018 period with a sample of 11 companies.*

*The results of the study using panel data analysis using the application E-views 9. The data collection method in this study uses secondary data sources in the form of financial statement documents of oil palm companies listed on the Indonesia Stock Exchange for the period 2015-2018.*

*The results showed that leverage, liquidity, working capital and liquidity to profitability. The results of research on partial leverage and positive liquidity on profitability, and working capital turnover, inflation does not affect profitability.*

**Keywords:** *Leverage (Debt to Equity Ratio), Liquidity (Current Ratio), Working Capital Turnover, Profitability (Return on Assets)*