

ABSTRAK

Pengaruh Manajemen Modal Kerja Terhadap *Profitabilitas* Perusahaan *Food And Beverage* Yang Terdaftar di Bursa Efek Indonesia

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Perkembangan bisnis di bidang makanan dan minuman atau *food and beverages* saat ini mengalami pertumbuhan yang signifikan dan bisnis ini juga termasuk dalam industri sangat kuat dari aktivitas perdagangan saham. Penelitian ini bertujuan untuk mengetahui pengaruh perputaran kas, perputaran piutang dan perputaran persediaan terhadap *profitabilitas* perusahaan *food and beverage* yang terdaftar di Bursa Efek Indonesia. Sampel penelitian ini adalah perusahaan *food and beverage* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2014-2018. Sampel penelitian ini menggunakan teknik *purposive sampling* dengan 11 perusahaan *food and beverage* yang terdaftar di Bursa Efek Indonesia. Penelitian ini menggunakan metode *Asosiatif* dengan pengujian hipotesis menggunakan Regresi Linear Berganda. Hasil penelitian secara parsial menunjukkan bahwa perputaran kas dan perputaran persediaan berpengaruh positif signifikan terhadap *profitabilitas* pada perusahaan manufaktur subsektor *food and beverage* yang terdaftar di Bursa Efek Indonesia tahun 2014-2018. Sedangkan perputaran piutang berpengaruh negatif signifikan terhadap *profitabilitas* pada perusahaan manufaktur subsektor *food and beverage* yang terdaftar di Bursa Efek Indonesia tahun 2014-2018.

Kata Kunci : *Perputaran Kas, Perputaran Piutang, Perputaran Persediaan Dan Profitabilitas*

ABSTRACT

THE EFFECT OF WORKING CAPITAL MANAGEMENT ON PROFITABILITY OF FOOD AND BEVERAGE COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE

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The business development in the food and beverage sector is currently experiencing significant growth and included in a very strong industry from stock trading activities in this business. The purpose of this study was to determine the effect of cash turnover, accounts receivable turnover and inventory turnover on the profitability of food and beverage companies listed on the Indonesia Stock Exchange. The sample of this study was food and beverage companies listed on the Indonesia Stock Exchange (IDX) in the 2014-2018 period. This study used the Associative method with hypothesis testing using Multiple Linear Regression. The results of the study partially showed that cash turnover and inventory turnover had a significant positive effect on profitability in food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange in 2014-2018. Meanwhile, accounts receivable turnover has a significant negative effect on profitability in food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange in 2014-2018.

Keywords: Cash Turnover, Accounts Receivable Turnover, Inventory Turnover, Profitability