

ABSTRACT

**EFFECT OF WORKING CAPITAL TURNOVER AND SALES GROWTH
ON PROFITABILITY**

*(Survey of Manufacturing Companies in the Food and Beverages Sub Sector
Listed on the Indonesian Stock Exchange for the 2017-2021 Period)*

By:

Putri Rahmawati

193403108

Guide I : Iwan Hermansyah S.E, M.Si., Ak., CA., CFRM

Guide II : Nisa Noor Wahid S.E., M.M.

This research aims to determine: (1) Working Capital Turnover and Sales Growth on Profitability in Food and Beverages Sub-Sector Manufacturing Companies Listed on the Indonesian Stock Exchange in the 2017-2021 Period. (2) The Effect of Working Capital Turnover and Sales Growth on Profitability in Manufacturing Companies in the Food and Beverages Sub Sector Listed on the Indonesia Stock Exchange for the 2017-2021 Period, Partially or Simultaneously. The research method used is descriptive analysis with a quantitative approach. The analysis technique used is multiple linear regression analysis. Based on the research results, it can be seen that: (1) Working capital turnover has increased and decreased. Meanwhile, sales growth has a decreasing value. (2) working capital turnover partially has a significant effect on profitability. Sales growth does not have a significant effect on profitability. Working capital turnover and sales growth simultaneously have a significant effect on profitability.

Keywords: Working Capital Turnover, Sales growth, Profitability.

ABSTRAK

PENGARUH PERPUTARAN MODAL KERJA DAN PERTUMBUHAN PENJUALAN TERHADAP PROFITABILITAS

(Survei Pada Perusahaan Manufaktur Sub Sektor *Food and Beverages* yang
Terdaftar di Bursa Efek Indonesia Periode 2017-2021)

Oleh:

Putri Rahmawati

193403108

Pembimbing I : Iwan Hermansyah S.E, M.Si., Ak., CA., CFRM

Pembimbing II : Nisa Noor Wahid S.E., M.M.

Penelitian ini bertujuan untuk mengetahui: (1) Perputaran Modal Kerja dan Pertumbuhan Penjualan Terhadap Profitabilitas pada Perusahaan Manufaktur Sub Sektor *Food and Beverages* yang Terdaftar di Bursa Efek Indonesia pada Periode 2017-2021. (2) Pengaruh Perputaran Modal Kerja dan pertumbuhan Penjualan terhadap Profitabilitas pada Perusahaan Manufaktur Sub Sektor *Food and Beverages* yang Terdaftar di Bursa Efek Indonesia Periode 2017-2021 secara Parsial maupun Simultan. Metode penelitian yang digunakan adalah analisis deskriptif dengan pendekatan kuantitatif. Teknik analisis yang digunakan merupakan analisis regresi linear berganda. Berdasarkan hasil penelitian, dapat diketahui bahwa: (1) Perputaran modal kerja mengalami kenaikan dan penurunan. Sedangkan pertumbuhan penjualan memiliki nilai yang menurun. (2) perputaran modal kerja secara parsial berpengaruh signifikan terhadap profitabilitas. Pertumbuhan penjualan tidak berpengaruh signifikan terhadap profitabilitas. Perputaran modal kerja dan pertumbuhan penjualan secara simultan berpengaruh signifikan terhadap profitabilitas.

Kata Kunci: Perputaran Modal Kerja, pertumbuhan Penjualan, Profitabilitas.