

**PENGARUH PERPUTARAN KAS, PERPUTARAN PIUTANG DAN
PERPUTARAN PERSEDIAAN TERHADAP PROFITABILITAS (ROA)
PADA PERUSAHAAN MANUFAKTUR SUB SEKTOR *FOOD AND
BEVERAGES* YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI)
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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh dari Perputaran Kas, Perputaran Piutang dan Perputaran Persediaan terhadap Profitabilitas yang diukur dengan *Return On Asset* (ROA). Populasi yang didapat adalah 27 perusahaan manufaktur sub sektor *food and beverages* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2018-2022 dengan teknik pengambilan sampel menggunakan purposive sampling, sehingga didapatkan 12 perusahaan yang menjadi sampel penelitian ini. Metode penelitian yang digunakan adalah metode deskriptif dan verifikatif. Rancangan pengujian hipotesis menggunakan analisis regresi data panel dengan pendekatan model *Random Effect Model* (REM). Teknik analisis data menggunakan uji analisis statistik deskriptif, pemilihan model data panel (Uji Chow, Uji Hausman dan Uji *Langrange Multiplier*), analisis regresi linear berganda model data panel, uji t, uji F dan koefisien determinasi. Hasil penelitian secara parsial melalui uji t menunjukkan bahwa Perputaran Kas berpengaruh negatif dan signifikan terhadap Profitabilitas (ROA), Perputaran Piutang tidak berpengaruh terhadap Profitabilitas (ROA), dan Perputaran Persediaan berpengaruh positif dan signifikan terhadap Profitabilitas (ROA). Secara simultan melalui uji F menunjukkan bahwa Perputaran Kas, Perputaran Piutang dan Perputaran Persediaan berpengaruh secara signifikan terhadap Profitabilitas (ROA). Perputaran Kas, Perputaran Piutang dan Perputaran Persediaan mempengaruhi Profitabilitas (ROA) sebesar 26,1% sedangkan sisanya 73,9% dipengaruhi oleh variabel lain yang tidak termasuk ke dalam penelitian.

**Kata Kunci : Perputaran Kas, Perputaran Piutang, Perputaran Persediaan,
Profitabilitas (ROA)**

**THE EFFECT OF CASH TURNOVER, ACCOUNTS RECEIVABLE
TURNOVER AND INVENTORY TURNOVER ON PROFITABILITY (ROA) IN
MANUFACTURING COMPANIES IN THE FOOD AND BEVERAGES SUB-
SECTOR LISTED ON THE INDONESIAN STOCK EXCHANGE PERIOD 2018-
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ABSTRACT

This study aims to determine the effect of Cash Turnover, Receivables Turnover and Inventory Turnover on Profitability as measured by Return On Asset (ROA). The population obtained is 27 manufacturing companies in the food and beverages sub-sector listed on the Indonesia Stock Exchange (IDX) for the 2018-2022 period with sampling techniques using purposive sampling, so that 12 companies were obtained as samples for this study. The research methods used are descriptive and verification methods. The hypothesis testing design uses panel data regression analysis with the Random Effect Model (REM) approach. The data analysis technique uses descriptive statistical analysis test, panel data model selection (Chow Test, Hausman Test and Langrange Multiplier Test), multiple linear regression analysis of panel data models, t test, F test and coefficient of determination. The results of the study partially through the t test show that Cash Turnover has a negative and significant effect on Profitability (ROA), Receivables Turnover has no effect on Profitability (ROA), and Inventory Turnover has a positive and significant effect on Profitability (ROA). Simultaneously through the F test shows that Cash Turnover, Receivables Turnover and Inventory Turnover have a significant effect on Profitability (ROA). Cash Turnover, Receivables Turnover and Inventory Turnover affect Profitability (ROA) by 26.1% while the remaining 73.9% is influenced by other variables not included in the study.

Keywords: Cash Turnover, Receivables Turnover, Inventory Turnover, Profitability (ROA)