

ABSTRAK

Pandemi Covid-19 memberikan dampak yang sangat signifikan terhadap perekonomian dunia khususnya di Indonesia dimana penyebarannya menimbulkan kontraksi ekonomi sehingga mengakibatkan melonjaknya angka pengangguran di Indonesia, hal ini membuat pertumbuhan ekonomi yang tidak stabil dan beberapa perusahaan mengalami kesulitan dalam mempertahankan profitabilitasnya. penelitian ini bertujuan untuk menguji pengaruh perputaran kas, perputaran piutang dan perputaran persediaan terhadap profitabilitas.

Sampel penelitian ini menggunakan 13 perusahaan food and beverage di BEI periode 2017-2021. Penelitian ini merupakan penelitian kuantitatif menggunakan data sekunder yang diperoleh dari laporan keuangan perusahaan dan di uji dengan analisis regresi, asumsi klasik, uji kelayakan model dan uji hipotesis (Uji t) menggunakan aplikasi SPSS.

Hasil penelitian menunjukkan bahwa variabel perputaran kas dan perputaran piutang berpengaruh positif terhadap profitabilitas dan variabel perputaran persediaan berpengaruh negatif dan tidak signifikan terhadap profitabilitas.

Kata kunci: Perputaran Kas, Perputaran Piutang, Perputaran Persediaan dan Profitabilitas.

ABSTRACT

The Pandemic of Covid-19 gives a very significant influence on the global world economy, especially in Indonesia; where its spread caused economic contraction. As consequence, unemployment is increasing and makes unstable economic growth. Moreover, some companies also have difficulty maintaining their profitability. This research aimed to examine the effect of cash flow, receivable account flow, and supply flow on profitability. Furthermore, the research problem was cash flow, receivable account flow, and supply flow affected profitability. The sample was 13 Food and Beverage companies listed on the Indonesia Stock Exchange (IDX) during 2017-2021. Additionally, the research was quantitative. The data were secondary, in form of companies' financial statements. In addition, the data analysis technique used regression, classical assumption, proper model, and hypothesis test (t-test) with SPSS. The result showed that both cash flow and receivable account flow had a positive effect on profitability. In contrast, supply flow had a negative and insignificant effect on profitability.

Keywords: Cash Flow, Receivable Account Flow, Supply Flow, Profitability

