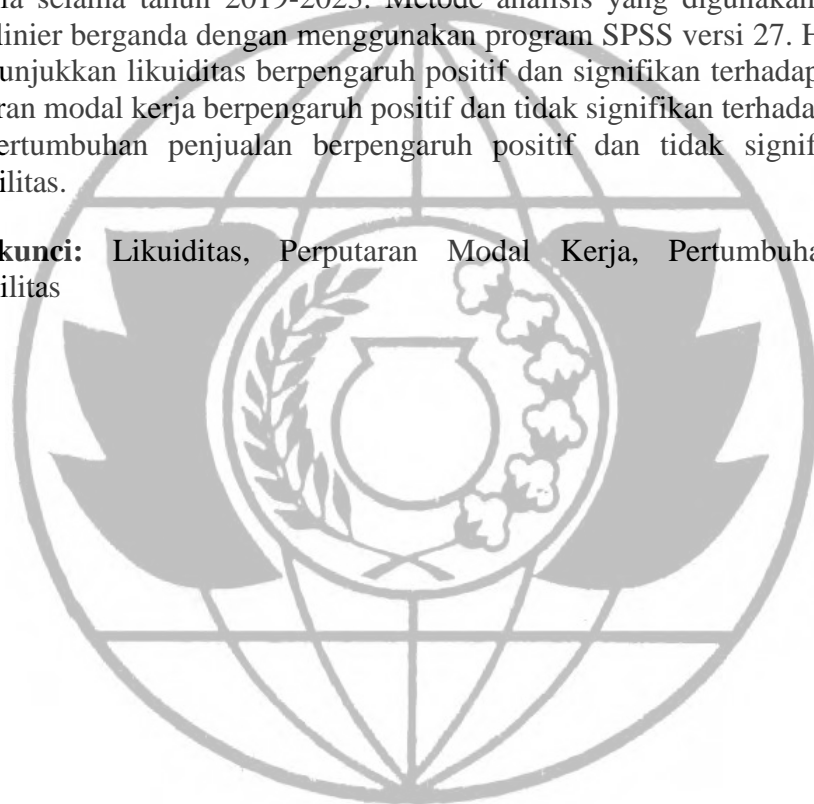


ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh likuiditas, perputaran modal kerja, dan pertumbuhan penjualan terhadap profitabilitas perusahaan. Likuiditas diukur dengan *current ratio*, perputaran modal kerja diukur dengan *working capital turnover* dan pertumbuhan penjualan diukur dengan *sales growth rate*. Jenis penelitian yang dilakukan dalam penelitian ini adalah penelitian kuantitatif. Sampel yang digunakan dalam penelitian ini diperoleh dengan menggunakan *purposive sampling* dan didapatkan sebanyak 7 sampel dari 13 perusahaan farmasi yang terdaftar di Bursa Efek Indonesia selama tahun 2019-2023. Metode analisis yang digunakan yaitu analisis regresi linier berganda dengan menggunakan program SPSS versi 27. Hasil penelitian ini menunjukkan likuiditas berpengaruh positif dan signifikan terhadap profitabilitas, perputaran modal kerja berpengaruh positif dan tidak signifikan terhadap profitabilitas serta pertumbuhan penjualan berpengaruh positif dan tidak signifikan terhadap profitabilitas.

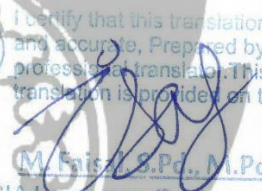
Kata kunci: Likuiditas, Perputaran Modal Kerja, Pertumbuhan Penjualan, Profitabilitas



ABSTRACT

This research aims to examine the effect of liquidity, work capital turnover, and sales growth on companies' profitability. Furthermore, liquidity was measured by Current Ratio, work capital turnover was measured by working capital turnover and sales growth was measured by sales growth rate. The research applies quantitatively. The data collection technique used purposive sampling. In line with that, there were 7 samples from 13 Pharmaceutical companies listed on the Indonesia Stock Exchange (IDX) during 2019-2023. Moreover, the data analysis technique used multiple linear regression with SPSS 27. The result shows that liquidity has a positive and significant effect on the profitability of Pharmaceutical companies listed on the IDX. However, work capital turnover has a positive but insignificant effect on the profitability of Pharmaceutical companies listed on the IDX. Similarly, sales growth has a positive but insignificant effect on the profitability of Pharmaceutical companies listed on the IDX.

Keywords: *liquidity, work capital turnover, sales growth, profitability*

I certify that this translation is true and accurate. Prepared by a professional translator. This translation is provided on this day 18/2/25

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