

## **ABSTRAK**

# **PENGARUH PERPUTARAN MODAL KERJA, PERPUTARAN PERSEDIAAN, PERPUTARAN KAS DAN PERPUTARAN PIUTANG TERHADAP PROFITABILITAS PADA PERUSAHAAN BASIC INDUSTRY AND CHEMICALS DI BURSA EFEK INDONESIA PERIODE 2017-2021**

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Tujuan penelitian ini untuk menguji pengaruh Perputaran Modal Kerja, Perputaran Persediaan, Perputaran Kas Dan Perputaran Piutang Terhadap Profitabilitas Pada Perusahaan Basic Industry and Chemical Di Bursa Efek Indonesia Periode Tahun 2017-2019. Pendekatan yang digunakan pada penelitian ini adalah Pendekatan Kuantitatif. Jenis penelitian yang digunakan adalah Penelitian Deskriptif, karena penelitian ini didasarkan pada kuantiti dan analisis data yang diperoleh dari pengolahan data statistik. Metode pengolahan data yang digunakan pada penelitian ini adalah Regresi Linear Berganda. Terdapat 88 populasi perusahaan Basic Industry and Chemicals yang terdaftar di Bursa Efek Indonesia periode 2017-2021, jumlah sampel yang digunakan pada penelitian ini sebanyak 17 perusahaan yang bergerak di sektor Industri Dasar dan Kimia yang terdaftar di Bursa Efek Indonesia. Hasil pada penelitian ini menemukan bahwa Perputaran Modal kerja berpengaruh positif namun tidak signifikan terhadap Profitabilitas. Perputaran Persediaan berpengaruh positif dan signifikan terhadap Profitabilitas. Perputaran Kas berpengaruh negatif dan signifikan terhadap profitabilitas. Perputaran Piutang berpengaruh positif dan signifikan terhadap Profitabilitas. Hasil penelitian dapat disimpulkan bahwa ditemukan nilai koefisien determinasi ( $R^2$ ) sebesar 0.805 yang diartikan bahwa semua variabel pada penelitian ini secara bersama-sama mampu mempengaruhi Profitabilitas sebesar 80.5%, sisanya sebesar 19.5% dijelaskan oleh variabel atau faktor lainnya.

**Kata Kunci : Perputaran Modal Kerja, Perputaran Persediaan, Perputaran Kas, Perputaran Piutang, Profitabilitas**

## **ABSTRAC**

# **THE INFLUENCE OF WORKING CAPITAL TURNOVER, INVENTORY TURNOVER, CASH TURNOVER, AND RECEIVABLES TURNOVER ON PROFITABILITY IN INDUSTRIAL BASIC COMPANIES AND CHEMISTRY IN INDONESIA STOCK EXCHANGE PERIOD 2017-2021**

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The purpose of this study was to examine the effect of Working Capital Turnover, Inventory Turnover, Cash Turnover and Accounts Receivable Turnover on Profitability in Basic Industry and Chemical Companies on the Indonesia Stock Exchange for the 2017-2019 period. The approach used in this study is a Quantitative Approach. The type of research used is descriptive research, because this research is based on the quantity and analysis of data obtained from statistical data processing. The data processing method used in this study is Multiple Linear Regression. There are 88 population of Basic Industry and Chemicals companies listed on the Indonesia Stock Exchange for the 2017-2021 period, the number of samples used in this study were 17 companies engaged in the Basic Industry and Chemicals sector which were listed on the Indonesia Stock Exchange. The results of this study found that working capital turnover has a positive but not significant effect on profitability. Inventory Turnover has a positive and significant effect on Profitability. Cash Turnover has a negative and significant effect on profitability. Accounts Receivable Turnover has a positive and significant effect on Profitability. The results of the study can be concluded that the coefficient of determination ( $R^2$ ) was found to be 0.805, which means that all variables in this study together are able to influence profitability by 80.5%, the remaining 19.5% is explained by other variables or factors.

**Keywords:** Working Capital Turnover, Inventory Turnover, Cash Turnover, Accounts Receivable Turnover, Profitability.