

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui “ Pengaruh *Cash Conversion Cycle (CCC)*, *Debt To Equity Ratio (DER)* dan *Nett Profit Margin (NPM)* terhadap *Tobin’s Q* , Perusahaan Manufaktur pada sub sektor makanan dan minuman. Teknik pengambilan sample menggunakan *purposive sampling* dan teknik analisis menggunakan analisis data panel. Hasil dari uji test parsial (Uji t) menunjukkan bahwa *Cash Conversion Cycle (CCC)* dan *Nett Profit Margin (NPM)* berpengaruh positif dan signifikan terhadap *Tobin’s Q*. Sedangkan, *Debt To Equity Ratio (DER)* berpengaruh negatif dan tidak signifikan terhadap *Tobin’s Q*.

Kata Kunci: *Cash Conversion Cycle (CCC)*, *Debt To Equity Ratio (DER)*,  
*Nett Profit Margin (NPM)* dan *Tobin’s Q*



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## ABSTRACT

*This study aims to determine the "Effect of Cash Conversion Cycle (CCC), Debt To Equity Ratio (DER) and Nett Profit Margin (NPM) to Tobin's Q of sub sector Food and Beverage company. The sampling technique uses purposive sampling and analysis techniques using panel data analysis. The results of the test partial test (t test) showed that the of Cash Conversion Cycle (CCC) and Nett Profit Margin (NPM) has a positive and significant effect on Tobin's Q. Meanwhile, the Debt To Equity Ratio (DER) does negatively affect and no significant the Tobin's Q.*

*Keywords: Cash Conversion Cycle (CCC), Debt To Equity Ratio (DER), Nett Profit Margin (NPM) and Tobin's Q*

