

ABSTRAK

Penelitian ini dilakukan untuk menganalisis pengaruh Perputaran Modal Kerja dan Keputusan Investasi terhadap Profitabilitas pada Perusahaan Makanan dan Minuman yang terdaftar di Bursa Efek Indonesia (BEI) periode 2016-2020. Dalam penelitian menggunakan sebanyak 2 variabel bebas yaitu Perputaran Modal Kerja diukur dengan *Working Capital Turnover* (WCT) dan Keputusan Investasi diukur dengan *Price Earning Ratio* (PER) terhadap variabel terikat yaitu Profitabilitas yang diukur dengan *Net Profit Margin* (NPM).

Populasi penelitian ini meliputi perusahaan makanan dan minuman yang terdaftar di BEI periode 2016-2020 (tahunan), dengan jumlah sampel yang diperoleh sesuai kriteria penelitian sebanyak 10 perusahaan dengan teknik *purposive sampling*. Menggunakan data sekunder dengan metode pengumpulan data pencatatan yakni pengumpulan data melalui pengkajian dokumen perusahaan agar menghasilkan data terkait penelitian. Teknik analisis data yang digunakan adalah analisis regresi linier berganda dengan program SPSS versi 25.

Hasil penelitian diperoleh variabel *Price Earning Ratio* (PER), *Working Capital Turnover* (WCT) berpengaruh secara signifikan terhadap variabel *Net Profit Margin* (NPM) pada perusahaan makanan dan minuman yang terdaftar di BEI tahun 2016-2020.

Kata kunci: *Price Earnings Ratio* (PER), *Working Capital Turnover* (WCT), *Net Profit Margin* (NPM).



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ABSTRACT

This research was conducted to analyze the effect of Working Capital Turnover and Investment Decisions on Profitability in Food and Beverage Companies listed on the Indonesia Stock Exchange (IDX) for the 2016-2020 period. In this study, 2 independent variables were used, namely Working Capital Turnover as measured by Working Capital Turnover (WCT) and Investment Decisions were measured by Price Earning Ratio (PER) to the dependent variable, namely Profitability as measured by Net Profit Margin (NPM).

The population of this study includes food and beverage companies listed on the IDX for the 2016-2020 period (annual), with the number of samples obtained according to the research criteria as many as 10 companies using a purposive sampling technique. Using secondary data with the recording data collection method, namely collecting data through reviewing company documents in order to produce data related to research. The data analysis technique used was multiple linear regression analysis with the SPSS version 25 program.

The results showed that the variables Price Earning Ratio (PER), Working Capital Turnover (WCT) had a significant effect on the Net Profit Margin (NPM) variable in food and beverage companies listed on the IDX in 2016-2020.

Keywords: *Price Earnings Ratio (PER), Working Capital Turnover (WCT), Net Profit Margin (NPM).*



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