

## **ABSTRAK**

Penelitian ini bertujuan untuk mengetahui Biaya Operasional, yang diukur menggunakan beban operasi dibanding dengan penjualan bersih, Perputaran Persediaan diukur dengan harga pokok penjualan dibanding dengan persediaan rata-rata, dan Pertumbuhan Penjualan diukur dengan penjualan saat ini dibanding dengan penjualan sebelumnya, berpengaruh terhadap profitabilitas perusahaan manufaktur food and beverage yang terdaftar di Bursa Efek Indonesia. Variabel independent yang digunakan adalah Biaya Operasional, Perputaran Persediaan dan Pertumbuhan Penjualan Sedangkan variabel independent yang digunakan adalah Profitabilitas. Sampel yang digunakan dalam penelitian ini adalah 17 perusahaan manufaktur food and beverage yang di ambil menggunakan teknik purposive sampling. Teknik analisis data yang digunakan yaitu uji asumsi klasik (uji normalitas, uji multikolinieritas, Uji Autokolerasi dan uji heteroskedastisitas), regresi linier berganda, uji kolerasi berganda, uji determinasi ganda dan uji hipotesis (Uji T dan Uji F). Hasil penelitian ini menunjukan bahwa Biaya Operasional berpengaruh terhadap profitabilitas perusahaan manufaktur food and beverage yang terdaftar di Bursa Efek Indonesia periode 2015-2019. Perputaran Persediaan berpengaruh terhadap profitabilitas perusahaan manufaktur food and beverage yang terdaftar di Bursa Efek Indonesia periode 2015-2019. Dan Pertumbuhan Penjualan berpengaruh terhadap Profitabilitas perusahaan manufaktur food and beverage yang terdaftar di Bursa Efek Indonesia periode 2015-2019.

Kata kunci: Biaya Operasional, Perputaran Persediaan dan Pertumbuhan Penjualan.

## **ABSTRACT**

*This study aims to determine Operational Costs, which is measured using operating expenses compared to net sales, Inventory Turnover is measured by cost of goods sold compared to average inventory, and Sales Growth is measured by current sales compared to previous sales, affecting the profitability of manufacturing companies. food and beverage listed on the Indonesia Stock Exchange. The independent variables used are Operational Costs, Inventory Turnover and Sales Growth. Meanwhile, the independent variables used are Profitability. The sample used in this study were 17 food and beverage manufacturing companies which were taken using purposive sampling technique. The data analysis technique used is the classical assumption test (normality test, multicollinearity test, autocorrelation test and heteroscedasticity test), multiple linear regression, multiple correlation test, multiple determination test and hypothesis testing (T test and F test). The results of this study indicate that operating costs affect the profitability of food and beverage manufacturing companies listed on the Indonesia Stock Exchange for the 2015-2019 period. Inventory Turnover affects the profitability of food and beverage manufacturing companies listed on the Indonesia Stock Exchange for the 2015-2019 period. And Sales Growth affects the profitability of food and beverage manufacturing companies listed on the Indonesia Stock Exchange for the 2015-2019 period.*

*Keywords:* Operating Costs, Inventory Turnover and Sales Growth.