

**PENGARUH PERTUMBUHAN PENJUALAN,
PERPUTARAN KAS, DAN PERPUTARAN PIUTANG
TERHADAP PROFITABILITAS (Pada Perusahaan Sektor
Manufaktur Sub Sektor *Food and Beverage* yang Terdaftar di
Bursa Efek Indonesia Periode Tahun 2017-2021)**

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ABSTRAK

Penelitian ini dilakukan agar dapat diketahui pengaruh pertumbuhan penjualan, perputaran kas, serta perputaran piutang terhadap profitabilitas pada perusahaan sektor manufaktur Food and Beverage yang terdaftar di BEI tahun 2017-2021. 25 perusahaan Food and Beverage tahun 2017-2021 dijadikan sebagai populasi, dan teknik purposive sampling dipakai untuk sampel sebanyak 16 perusahaan. teknik pengumpulan data yang menggunakan pustaka dan dokumentasi. Analisis regresi linier berganda dan pengujian hipotesis mengungkapkan bahwa profitabilitas dipengaruhi oleh pertumbuhan penjualan, perputaran kas, dan perputaran piutang. Pertumbuhan penjualan, kas, dan perputaran piutang berpengaruh bersama-sama terhadap profitabilitas.

Kata kunci: Penjualan, Perputaran Kas, Perputaran Piutang, Profitabilitas

**THE EFFECT OF SALES GROWTH, CASH MOVEMENT,
AND RECEIVABLES TURNOVER ON PROFITABILITY (In
Manufacturing Sector Companies in the Food and Beverage
Sub-Sector Listed on the Indonesia Stock Exchange for the
2017-2021 Period)**

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ABSTRACT

This research was conducted in order to determine the effect of sales growth, cash turnover, and accounts receivable turnover on profitability in Food and Beverage manufacturing companies listed on the IDX in 2017-2021. 25 Food and Beverage companies in 2017-2021 were used as the population, and a purposive sampling technique was used for a sample of 16 companies. data collection techniques using libraries and documentation. Multiple linear regression analysis and hypothesis testing revealed that profitability is affected by sales growth, cash turnover, and accounts receivable turnover. Growth in sales, cash, and accounts receivable turnover have a joint effect on profitability.

Keywords: Sales, Cash Turnover, Accounts Receivable Turnover, Profitability