

ABSTRAK

Penelitian ini menguji dan menganalisis Pengaruh Perputaran Modal Kerja, Perputaran Piutang, Perputaran Kas, dan Perputaran Persediaan Terhadap *Net Profit Margin*. Terdapat populasi sejumlah 501 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2016-2018. Metode pemilihan sampel menggunakan *purposive sampling* yaitu berdasarkan kriteria yang telah ditetapkan, sehingga diperoleh sampel data sejumlah 231 perusahaan manufaktur selama periode 2016-2018.

Alat yang digunakan untuk mengolah data yaitu analisis regresi linier berganda dengan bantuan SPSS versi 22. Hasil penelitian menunjukkan perputaran modal kerja dan perputaran kas tidak berpengaruh terhadap *net profit margin*, sedangkan perputaran piutang dan perputaran persediaan berpengaruh terhadap *net profit margin*.

Kata kunci : Perputaran Modal Kerja, Perputaran Piutang, Perputaran Kas, Perputaran Persediaan, *Net Profit Margin*

ABSTRACT

The research study aims to test and analyzes the effect of Working Capital Turnover, Receivables Turnover, Cash Turnover, and Inventory Turnover on Net Profit Margin. There are population of 501 manufacturing companies registered on the Indonesia Stock Exchange (IDX) during the 2016-2018 period. The sample selection method uses purposive sampling which is based on predetermined criteria, in order to obtain a data sample of 231 manufacturing companies during the 2016-2018 period.

The tool used to process data is multiple linear regression analysis with the SPSS version 22. The result this research show that working capital turnover and cash turnover have not effect on net profit margin, while accounts receivable turnover and inventory turnover have effect on net profit margin.

Keywords : Working Capital Turnover, Accounts Receivable Turnover, Cash Turnover, Inventory Turnover, Net Profit Margin