

**PENGARUH PERPUTARAN MODAL KERJA DAN LIKUIDITAS  
TERHADAP PROFITABILITAS PADA PERUSAHAAN  
MANUFAKTUR SUB SEKTOR MAKANAN DAN  
MINUMAN DI BURSA EFEK INDONESIA  
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**Abstrakk**

Tujuan penelitian ini adalah untuk menguji dampak perputaran modal kerja serta likuiditas terhadap profitabilitas perusahaan manufaktur sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia. Desain penelitian yang digunakan adalah kuantitatif kausal. Subjek penelitian adalah perusahaan manufaktur sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia tahun 2017 - 2018, serta variabel penelitian yaitu perputaran modal kerja, likuiditas, serta profitabilitas. Data dikumpulkan dengan pencatatan dokumen dan dianalisis dengan analisis regresi linear berganda. Hasil penelitian menunjukkan bahwa: (1) Perputaran modal kerja dan Likuiditas berpengaruh signifikan terhadap Profitabilitas, (2) Perputaran modal kerja berpengaruh positif dan signifikan terhadap Profitabilitas, (3) Likuiditas berpengaruh positif dan signifikan terhadap Profitabilitas .

Kata Kunci: Likuiditas, Perputaran Modal Kerja, Profitabilitas.

**Abstract**

The purpose of this study was to examine the effect of working capital turnover and liquidity on the profitability of food and baverage sub sector manufacturing companies lised on the the Indonesian Stock Exchange. The used research desain was quantitative causal. The research subjects are food and baverage sub sector manufacturing companies listed on Indonesian Stock Exchange 2017 - 2018, and the object of this research were working capital turnover, liquidity, and profitability. Data is collected by document recording and analyzed by multiple linear regression analysis. The results showed that (1) There was a simultaneous significant effect of working capital turnover and liquidity on profitability, (2) There was working capital turnover had a positive and significant effect on profitability, (3) There was liquidity had a positive and significant on profitability.

Keywords: Liquidity, Profitability, Working Capital Turnover.

