

Pengaruh Manajemen Modal Kerja, Likuiditas dan *Leverage* Terhadap Profitabilitas pada Perusahaan *Consumer Goods* di Bursa Efek Indonesia periode 2017-2020

Witya Shalini^{1*}, Restia Christianty², Elna M Pattinaja³

STIE Professional Manajemen College Indonesia¹, Fakultas Ekonomi dan Bisnis Universitas Pattimura^{2,3}

wityashalinii@gmail.com, restiachristianty@gmail.com, emarsye@yahoo.com

*Corresponding Author

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ABSTRACT

This study uses the industrial sector of consumer goods as a research object because this industry has the biggest possibility to develop. Therefore, researchers want to see whether the industrial sector companies of consumer goods can continue to grow and survive in Pandemic Covid-19. The method used in this study is a quantitative approach, the nature of the research is deductive and samples selected with purposive sampling techniques. The population of this study was the Consumer Goods company listed on the Indonesia Stock Exchange 2017-2020 period of 37 and the research sample was 80 companies for 4 years, which was analyzed by a multiple linear regression analysis model. The results of the study simultaneously working capital management, liquidity and leverage affect the profitability of the Consumer Goods company on the Indonesia Stock Exchange in the 2017-2020 period of 39.6% the remaining influenced by other variables. Partially the management of working capital and liquidity affect the profitability of the Consumer Goods company on the Indonesia Stock Exchange in the period 2017-2020. Partially leverage does not affect profitability in the Consumer Goods company on the Indonesia Stock Exchange in the 2017-2020 period.

Keywords: Working Capital, Liquidity, Leverage, Profitability

PENDAHULUAN

Kemajuan perekonomian di Indonesia tidak terlepas dari peran serta industri-industri yang beroperasi di Indonesia. Salah satu perusahaan di Indonesia yang berperan serta dalam pembangunan perekonomian di Indonesia adalah perusahaan manufaktur. Perusahaan Manufaktur merupakan salah satu yang berkembang saat ini di Indonesia. Pertumbuhan ini terutama disokong oleh peningkatan produksi industri mesin dan perlengkapan, makanan dan farmasi, serta produk obat kimia dan obat tradisional. Hal ini menunjukkan bahwa industri manufaktur memiliki peluang bisnis yang cukup baik.

Perusahaan Consumer Goods merupakan perusahaan yang memegang peranan penting dalam memenuhi kebutuhan konsumen. Kebutuhan masyarakat akan produk makanan dan minuman akan selalu ada karena merupakan salah satu kebutuhan pokok yang tidak akan ada habisnya. Didasarkan pada kenyataan tersebut, perusahaan sector konsumsi dianggap akan terus survive (Yulianto & Ambarwati, 2021).

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