

Pengaruh working capital management terhadap profitabilitas perusahaan manufaktur yang terdaftar pada bursa efek Indonesia periode 2015-2019 = Effect of working capital management on profitability manufacturing companies listed on the Indonesia stock exchange for the 2015-2019 period

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Abstrak

Penelitian ini dilakukan untuk mengetahui implikasi dari kegiatan pengelolaan modal kerja pada perusahaan manufaktur yang terdaftar pada Bursa Efek Indonesia periode 2015-2019 terhadap profitabilitas yang digambarkan melalui Return On Asset (ROA).

Hasil penelitian menunjukkan bahwa manajemen modal kerja yang diukur melalui Inventory Conversion Period, Average Collection Period, Average Payment Period dan Cash Conversion Cycle terbukti berpengaruh negatif signifikan terhadap profitabilitas yang diukur melalui Return On Asset (ROA).

.....This study was conducted to determine the implications of working capital management activities in manufacturing companies listed on the Indonesia Stock Exchange for the 2015-2019 period on profitability as described by Return On Assets (ROA). The results showed that working capital management as measured by Inventory Conversion Period, Average Collection Period, Average Payment Period and Cash Conversion Cycle proved to have a significant negative effect on profitability as measured by Return On Assets (ROA).