

Analisis Pengaruh Likuiditas terhadap Kinerja Perusahaan : Studi Kasus Perusahaan Sektor Real Estate, Basic Materials, dan Consumer Non-cyclicals Periode 2008-2021 = Effect of Liquidity on Company Performance : Case Study of the Real Estate, Basic Materials, and Consumer Non-cyclicals Companies for the Period 2008-2021

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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh manajemen modal kerja terhadap kinerja keuangan serta hubungannya dengan peristiwa resesi ekonomi pada perusahaan sektor consumer non-cyclicals, basic materials, dan real estat. Penelitian ini menggunakan 83 data perusahaan terdaftar pada Bursa Efek Indonesia (BEI) dengan rentang waktu 2008-2021. Menggunakan dua proksi kinerja keuangan berupa ROA dan ROE serta empat proksi modal kerja di antaranya ICP, ACP, APP, dan CRR. Menggunakan metode estimasi model Random Effect Model (REM), ditemukan bahwa APP dan CRR memengaruhi kinerja keuangan secara positif sedangkan ACP dan ICP memengaruhi kinerja keuangan secara negatif.

.....This study aims to analyze the influence of working capital management on financial performance and its relationship with economic recession events in the consumer non-cyclicals, basic materials, and real estate sectors. This study utilizes 83 company data listed on the Indonesia Stock Exchange (IDX) from the period of 2008-2021. This study is using two financial performance proxies, ROA and ROE, and four working capital proxies including ICP, ACP, APP, and CRR, are employed. Using the Random Effect Model (REM) estimation method, it was found that APP and CRR positively affect financial performance, while ACP and ICP have a negative impact on financial performance.