

ABSTRAK

Sely Selviana (2023), Pengaruh *Cash Turnover*, *Quick Ratio* Dan *Total Assets Turnover* Terhadap *Net Profit Margin* Pada Perusahaan Sektor Industri Barang Konsumsi Sub Sektor Farmasi Yang Terdaftar Di Bursa Efek Indonesia Periode 2018-2022. Dibimbing oleh Ibu Novegya Ratih Primandari, S.E., M.Si. dan Ibu Tati Herlina, S.E., M.Si.

Penelitian ini membahas tentang pengaruh *cash turnover*, *quick ratio* dan *total assets turnover* terhadap *net profit margin* pada perusahaan sektor industri barang konsumsi sub sektor farmasi yang terdaftar di bursa efek indonesia periode 2018-2022. Jumlah sampel penelitian ini sebanyak 7 perusahaan periode 2018-2022. Metode analisis yang digunakan adalah regresi data panel. Dari hasil analisis diperoleh persamaan regresi menunjukkan $Y = 0.061673 - 0.049734X_1 + 0.106057X_2 - 0.024866X_3$. Hasil penelitian menunjukkan bahwa secara parsial untuk variabel *cash turnover* (X_1) pada $-t_{hitung} > -t_{tabel}$ atau $-0,630125 > -2,03951$, maka keputusannya H_0 diterima artinya *Cash Turnover* tidak berpengaruh signifikan terhadap *net profit margin*. Untuk variabel *quick ratio* (X_2) diperoleh nilai $t_{hitung} > t_{tabel}$ atau $3,207928 > 2,03951$, maka keputusannya H_0 ditolak artinya *quick ratio* berpengaruh signifikan terhadap *net profit margin*. Dan variabel perputaran total *assets turnover* (X_3) diperoleh nilai $-t_{hitung} > -t_{tabel}$ atau $-0,175101 > -2,03951$, maka keputusannya H_0 diterima artinya total *assets turnover* tidak berpengaruh signifikan terhadap *net profit margin*. Berdasarkan uji F diperoleh nilai $F_{hitung} > F_{tabel}$ atau $4,142901 > 2,91$ artinya *cash turnover*, *quick ratio* dan total *assets turnover* berpengaruh signifikan secara simultan terhadap *net profit margin*. Nilai koefisien determinasi (Adjusted R Square) sebesar 0,217108 hal ini menunjukkan bahwa sebesar 21,71% sumbangan dari *net profit margin* pada perusahaan sektor industri barang konsumsi sub sektor farmasi yang terdaftar di bursa efek indonesia bisa dijelaskan oleh variabel *cash turnover*, *quick ratio* dan total *assets turnover* sedangkan sisanya sebesar 78,29% dapat dijelaskan oleh variabel lain diluar model seperti penjualan, *current ratio* dan hutang (Purba, 2020).

Kata Kunci : Cash Turnover, Quick Ratio, Total Assets Turnover dan Net Profit Margin.

ABSTRACT

Sely Selviana (2023), The Influence of Cash Turnover, Quick Ratio and Total Assets Turnover on Net Profit Margin in Companies in the Consumer Goods Industry Sector, Pharmaceutical Sub-Sector Listed on the Indonesian Stock Exchange for the 2018-2022 Period. Under the guidance of Novegya Ratih Primandari, S.E., M.Si. and Tati Herlina, S.E., M.Si.

This research discussed the influence of cash turnover, quick ratio and total assets turnover on net profit margin in companies in the consumer goods industry sector, pharmaceutical sub-sector listed on the Indonesian Stock Exchange for the 2018-2022 period. The number of samples for this research was 7 companies for the 2018-2022 period. The analysis method used was panel data regression. From the results of the analysis, the regression equation shows $Y = 0.061673 - 0.049734X_1 + 0.106057X_2 - 0.024866X_3$. The research results showed that partially for the cash turnover variable (X_1) at $-t_{count} > -t_{table}$ or $-0.630125 > -2.03951$, the decision H_0 was accepted, meaning Cash Turnover had no significant influence on the net profit margin. For the quick ratio variable (X_2), the value obtained was $t_{count} > t_{table}$ or $3.207928 > 2.03951$, so the decision H_0 was rejected, meaning the quick ratio had a significant influence on the net profit margin. And for the total assets turnover variable (X_3), the value obtained was $-t_{count} > -t_{table}$ or $-0.175101 > -2.03951$, so the decision H_0 was accepted, meaning that total assets turnover had no significant influence on the net profit margin. Based on the F test, the value of $F_{count} > F_{table}$ or $4.142901 > 2.91$ was obtained, meaning that cash turnover, quick ratio and total assets turnover had a significant influence simultaneously on net profit margin. The value of the coefficient of determination (Adjusted R Square) was 0.217108, this showed that 21.71% of the contribution from the net profit margin in consumer goods industrial sector companies in the pharmaceutical sub-sector listed on the Indonesian stock exchange could be explained by the variables cash turnover, quick ratio and total assets turnover while the remaining 78.29% could be explained by other variables outside the model such as sales, current ratio and debt (Purba, 2020).

Keywords: Cash Turnover, Quick Ratio, Total Assets Turnover and Net Profit Margin.