

## ABSTRACT

***Cindhy Dwi Novita/2000861201031/“The Influence of Cash Turnover, Receivables Turnover and Inventory Turnover on Net Profit Margin in the Food and Beverage Sub-Sector Industry Listed on the Indonesian Stock Exchange for the 2018-2022 Period”/Management study Program, Batanghari University in academic year 2023/2024. First Advisor Mr. R.Adisetiawan,SE,MM and Second Advisor Ms. Hana Tamara Putri,SE,MM.***

*This research was conducted on food and beverage sub-sector industrial companies listed on the Indonesia Stock Exchange. The data used is secondary data in the form of financial statements for companies in the food and beverage sub-sector industry listed on the Indonesia Stock Exchange. The data collection method is carried out using Literature Research. The data obtained were analyzed using Multiple Linear Regression, Classical Assumption Test using Normality Test, Multicollinearity Test, Heteroscedasticity Test, and Autocorrelation Test. Hypothesis testing by testing Concurrent Significant Test (f Test) and Partial Significant Test (t Test). The results of the test study f That the independent variable (cash turnover, receivables turnover, inventory turnover) simultaneously affects the dependent variable (net profit margin), The value of the coefficient of determination (R<sup>2</sup>) of 21.8% means that the influence of the dependent variable (net profit margin) is less strong than the independent variable (cash turnover, receivables turnover, inventory turnover). That partially the three (3) independent variables, namely cash turnover, receivables turnover, inventory turnover, only cash turnover, have a significant negative effect on net profit margin. Where the calculated value of cash turnover is greater than the table (-3.763 > 1.673) and the sig value is smaller than  $\alpha$  (0.05), while the calculation of receivables turnover, inventory turnover is smaller than ttable*