

ABSTRACT

(Anggi Aardian Saputra / 1900861201097 / The Influence of Working Capital, Fixed Assets, Net Sales and Operating Costs on Net Income in the Plantation Sub-Sector Listed on the Indonesia Stock Exchange Period 2017-2022/ Advisor I Dr. Ali Akbar SE., MM., CRP , Supervisor II AHMADI SE., MM)

This study aims to analyze the influence of several main factors on the company's net profit, namely working capital, fixed assets, net sales, and operating costs. The concept of working capital refers to the current assets required to support the normal operations of a company, including investments in cash, receivables, inventories and other current assets.

The results of the research show that in the context of this study, working capital does not have a significant effect on the company's net profit. Furthermore, fixed assets, which are long-term assets used in the company's operations, were found to have a significant effect on net income.

Efficient investment in fixed assets can increase production or service capacity, reduce operating costs, and provide opportunities to increase revenue. Net sales, which reflect the company's effectiveness in generating revenue from the sale of products or services, were also found to have a significant effect on net income. Increasing efficient sales can increase company revenue and help cover additional operational costs.

Finally, operating costs, which include production costs, distribution costs, and administrative costs, have a significant impact on net income. Efficient operational cost management can optimize the company's profit margin.

This research provides a deeper understanding of the factors that affect a company's net income, by showing that working capital may not be the dominant factor in its effect on net income. On the other hand, wise investment in fixed assets, efficient sales increases, and good operational cost management can have a positive impact on a company's financial performance.

Keywords: Company Financial Performance, Working Capital, Fixed Assets, Net Sales, and Operational Costs