

## ABSTRACT

**Maulana Rizky Putra Sauri/ 1900861201085/ Faculty of Economics University Batanghari Jambi/ Influence Of Cash Turnover, Account Turnover And Inventory Turnover On Net Income In The Plantation Sub Sector In The Exchange Indonesia Stock For The 2016-2022 Period/ 1st Advisor R. Adisetiawan, SE., MM/ 2nd Fadil Iskandar, SE, M.M.**

*This study entitled the effect of cash turnover, receivables turnover and inventory turnover on net income in the plantation sub-sector on the Indonesia Stock Exchange for the 2016-2022 period.*

*The purpose of this study was to determine and analyze the effect of cash turnover, accounts receivable turnover, and inventory turnover on net income simultaneously in the plantation sub sector for the period on the Indonesia Stock Exchange for the 2016-2022 period and to determine and analyze the effect of cash turnover, receivables turnover, and Inventory turnover on net income partially in the plantation sub-sector in the period on the Stock Exchange.*

*This research is a quantitative descriptive. The population in this study is the plantation sub-sector which is listed on the Indonesia Stock Exchange for the 2016-2022 period. The sample used in this study used a purposive sampling technique where purposive aside is a sampling technique with certain considerations. The data analysis tool used in this research is multiple linear regression. The test used in this research is the F test (simultaneous test) and t test (partial test).*

*This study uses SPSS application to obtain the results of the simultaneous and partial analysis. Simultaneously cash turnover, accounts receivable turnover, and inventory turnover significantly affect net income with a significant value of 0,000 where the value is 0.05 then there is a significant effect.*

*Partially, cash turnover has a negative and insignificant effect on net income, this is indicated by a significant value of  $0.067 > 0.05$  and the results of the t count of  $1.708 < t$  table of 2.040. Accounts receivable turnover has a negative and insignificant effect on net income, this is indicated by a significant value of  $0.442 > 0.05$  and the results of the t count are  $-0.778 < t$  table of 2.040. and inventory turnover has a negative and insignificant effect on net income, this is indicated by a significant value of  $0.225 > 0.05$  and the results of the t count of  $-1.238 < t$  table of 2.040*

**Keywords: Net Income, Cash Turnove, Receivables Turnover, and Inventory Turnover**