

## ABSTRACT

*ALEX GUNAWAN HUTASOIT / 2000861201218 / FACULTY OF ECONOMICS / MANAGEMENT FINANCE / THE EFFECT OF WORKING CAPITAL, TOTAL ASSETS AND OPERATING COSTS ON NET INCOME IN FOOD AND BEVERAGE SUB-SECTOR COMPANIES LISTED ON THE IDX FOR THE 2018-2022 PERIOD / Prof. Dr. Hj. ARNA SURYANI, SE, M. Ak, Ak. CA AS FIRST ADVISOR / FADIL ISKANDAR, SE, MM AS SECOND ADVISOR.*

*The purpose of this study was to determine and analyze the effect of Net Working Capital, Total Assets and Operating Costs on Net Income in Food and Beverage Sub-Sector Companies Listed on the IDX for the 2018-2022 Period. With an average Net Working Capital of 18.9%, Total Assets are 24%%, Operating Costs are 18.29% and Net Income is 12.19%.*

*In this study the method used is descriptive and quantitative secondary data. The analysis used is the classic assumption test (Autocorrelation Normality Test, Heteroscedasticity Test and Multicollinearity Test) Hypothesis Test (F test, t test and coefficient of determination). All research data is processed using SPSS version 20.*

*The object of this research is the Food and Beverage Sub-Sector companies listed on the Indonesia Stock Exchange for the 2018-2022 period. With research samples, namely PT. Akasha Wira International Tbk (ADES), PT. Wilmar Cahaya Indonesia Tbk (CEKA), PT Delta Djakarta Tbk (DLTA), PT. Indofood Sukses Makmur Tbk (INDF), PT Indofood CBP Sukses Makmur Tbk (ICBP), PT. Mayora Indah Tbk (MYOR), PT. Nippon Indosari Corpindo Tbk (ROTI) and Ultra Jaya Milk Industry & Trading Company Tbk (ULTJ). The results of the multiple regression equation model can be  $Y = 0.625 + 0.245X_1 + 0.880X_2 - 0.187X_3 + e$ . By comparing the value of F count and F table ( $198.31 > 2.86$ ), it means that simultaneously shows the influence of Net Working Capital, Total Assets and Operating Costs on Net Income in Food and Beverage Sub-Sector Companies Listed on the IDX for the 2018-2022 Period.*

*The conclusion of this study is that Net Working Capital, Total Assets and Operating Costs simultaneously have a significant effect on Net Income and partially Net Working Capital has an effect and is significant, Total Assets have an effect and are significant and Operating Costs have a negative and but significant effect on Net Income in Food and Beverage Sub-Sector companies Listed on the Indonesia Stock Exchange for the 2018-2022 Period.*

**Keywords: Working Capital, Total Assets, Operating Costs, Net Profit.**