

Pengaruh *Cash Ratio*, *Receivable Turn Over* dan *Total Asset Turn Over* terhadap *Net Profit Margin* pada Perusahaan Sektor Industri Barang Konsumsi yang terdaftar di Bursa Efek Indonesia (BEI) periode 2016-2018

RINGKASAN

Penelitian ini bertujuan untuk mengetahui bagaimana gambaran dan pengaruh *Cash Ratio*, *Receivable Turn Over* dan *Total Asset Turn Over* terhadap *Net Profit Margin* pada Perusahaan Sektor Industri Barang Konsumsi yang terdaftar di Bursa Efek Indonesia (BEI) periode 2016-2018 secara parsial, karena terdapat beberapa perusahaan sektor industri di Sektor Industri Barang Konsumsi yang terdaftar di Bursa Efek Indonesia (BEI) mengalami kerugian dan penurunan *Net Profit Margin* selama beberapa tahun berturut-turut pada periode 2016-2018. Pengambilan sample dilakukan dengan cara non *probability sampling*, sedangkan teknik yang digunakan yaitu *purposive sampling*. Analisis data yang digunakan adalah analisis regresi linear berganda dan diolah menggunakan program *Software Eviews 7*. Hasil penelitian menunjukkan bahwa nilai rata-rata *Cash Ratio*, *Receivable Turn Over* dan *Total Asset Turn Over* terhadap *Net Profit Margin* pada Perusahaan Sektor Industri Barang Konsumsi yang terdaftar di Bursa Efek Indonesia (BEI) periode 2016-2018 menunjukkan perubahan yang berbeda-beda, sedangkan secara parsial variabel *Cash Ratio* dan *Receivable Turn Over* berpengaruh signifikan kearah positif terhadap *Net Profit Margin*. Variabel *Total Asset Turn Over* tidak bisa dilakukan pengujian dikarenakan nilai probabilitasnya melebihi dari yang ditetapkan.

Kata kunci : *Cash Ratio*, *Receivable Turn Over*, *Total Asset Turn Over*,
Net Profit Margin

***The Influence of Cash Ratio, Receivable Turn Over and Total Asset Turn Over to
Net Profit Margin in Consumer Goods Industry Sector Company Listed in
Indonesia Stock Exchange (BEI) period of 2016-2018***

SUMMARY

This study aims to determine how the description and influence of Cash Ratio, Receivable Turn Over and Total Asset Turn Over on Net Profit Margin in Consumer Goods Industry Sector Companies that are listed on the Indonesia Stock Exchange (BEI) in the 2016-2018 period partially, because there are several companies the industrial sector in the Consumer Goods Industry Sector which is listed on the Indonesia Stock Exchange (BEI) experienced a loss and a decrease in Net Profit Margin for several consecutive years in the 2016-2018 period. Sampling is done by non-probability sampling, while the technique used is purposive sampling. Analysis of the data used is multiple linear regression analysis and is processed using the software Eviews 7. The results of the study show that the average value of Cash Ratio, Receivable Turn Over and Total Asset Turn Over to Net Profit Margin in the Consumer Goods Industrial Sector Companies listed on the Stock Exchange The Indonesian Stock Exchange (IDX) for the period of 2016-2018 showed different changes, while partially the Cash Ratio and Receivable Turn Over variables had a significant positive effect on Net Profit Margin. The Total Asset Turn Over variable cannot be tested because the probability value exceeds that specified.

*Keyword: Cash Ratio, Receivable Turn Over, Total Asset Turn Over,
Net Profit Margin*