

## ABSTRAK

### **PENGARUH *DAYS INVENTORY OUTSTANDING*, *DAYS SALES OUTSTANDING*, *DAYS PAYABLE OUTSTANDING*, DAN *NET WORKING CAPITAL* TERHADAP KINERJA KEUANGAN (STUDI PADA PERUSAHAAN SUBSEKTOR MAKANAN DAN MINUMAN YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2020-2024)**

Oleh

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Penelitian ini bertujuan untuk mengetahui pengaruh *Days Inventory Outstanding*, *Days Sales Outstanding*, *Days Payable Outstanding*, dan *Net Working Capital* terhadap kinerja keuangan perusahaan subsektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2020-2024. Jenis penelitian yang digunakan adalah asosiatif dengan pendekatan kuantitatif. Teknik pengambilan sampel menggunakan metode *purposive sampling* dan diperoleh sampel sebanyak 18 perusahaan. Teknik analisis data menggunakan analisis regresi data panel dengan Eviews 12. Hasil penelitian ini menunjukkan bahwa, secara parsial *Days Inventory Outstanding* dan *Days Sales Outstanding* berpengaruh signifikan negatif terhadap kinerja keuangan. *Days Payable Outstanding* berpengaruh signifikan positif terhadap kinerja keuangan sedangkan *Net Working Capital* berpengaruh tidak signifikan terhadap kinerja keuangan. Hasil penelitian secara simultan menunjukkan bahwa *Days Inventory Outstanding*, *Days Sales Outstanding*, *Days Payable Outstanding*, dan *Net Working Capital* berpengaruh signifikan terhadap kinerja keuangan.

**Kata Kunci:** *Days Inventory Outstanding*, *Days Sales Outstanding*, *Days Payable Outstanding*, *Net Working Capital*, Kinerja Keuangan

## **ABSTRACT**

### ***THE EFFECT OF DAYS INVENTORY OUTSTANDING, DAYS SALES OUTSTANDING, DAYS PAYABLE OUTSTANDING, AND NET WORKING CAPITAL ON FINANCIAL PERFORMANCE (A STUDY OF FOOD AND BEVERAGE SUB-SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE 2020-2024 PERIOD)***

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*This research aims to determine the effect of Days Inventory Outstanding, Days Sales Outstanding, Days Payable Outstanding, and Net Working Capital on the financial performance of food and beverage subsector companies listed on the Indonesia Stock Exchange for the 2020-2024 period. The type of research used is associative with a quantitative approach. The sampling technique used a purposive sampling method and obtained a sample of 18 companies. The data analysis technique used panel data regression analysis with Eviews 12. The results of this research indicate that, partially Days Inventory Outstanding and Days Sales Outstanding have a significant negative effect on financial performance. Days Payable Outstanding has a significant positive effect on financial performance while Net Working Capital has an insignificant effect on financial performance. The results of the research simultaneously show that Days Inventory Outstanding, Days Sales Outstanding, Days Payable Outstanding, and Net Working Capital have a significant effect on financial performance.*

***Keywords: Days Inventory Outstanding, Days Sales Outstanding, Days Payable Outstanding, Net Working Capital, Financial Performance***