

ABSTRAK

Penelitian ini dilaksanakan untuk melihat pengaruh Manajemen Modal kerja terhadap Kinerja Keuangan Perusahaan. Manajemen modal kerja diukur menggunakan Perputaran Kas, Perputaran Piutang dan Perputaran Persediaan. Kinerja Keuangan diukur menggunakan Rasio *Return on Assets (ROA)*. Penelitian ini menggunakan data Sekunder, diambil langsung dari Laporan Tahunan perusahaan Sektor Teknologi yang Terdaftar di Bursa Efek Indonesia Tahun 2020-2022. Penelitian ini dilaksanakan dengan menggunakan aplikasi IBM Statistics SPSS 26 dengan hasil yang menunjukkan bahwa secara parsial variabel Perputaran Kas berpengaruh positif dan signifikan terhadap kinerja keuangan, Perputaran Piutang secara parsial tidak berpengaruh kinerja keuangan, Perputaran Persediaan tidak berpengaruh terhadap kinerja keuangan.

Kata Kunci: Manajemen Modal Kerja, Kinerja Keuangan, ROA, Perputaran Kas, Perputaran Piutang, Perputaran Persediaan.

ABSTACT

This research was carried out to see the effect of working capital management on company financial performance. Working capital management is measured using Cash Turnover, Receivables Turnover and Inventory Turnover. Financial Performance is measured using the Return on Assets (ROA) Ratio. This research uses secondary data, taken directly from the Annual Reports of Technology Sector Companies Listed on the Indonesia Stock Exchange for 2020-2022. This research was carried out using the IBM Statistics SPSS 26 application with results showing that partially the Cash Turnover variable had a positive and significant effect on financial performance, Receivables Turnover partially did not affect financial performance, Inventory Turnover had no effect on financial performance. This study was conducted to see the effect of Working Capital Management on the Company's Financial Performance. Working capital management is measured using Cash Turnover, Receivables Turnover and Inventory Turnover. Financial Performance is measured using the Return on Assets (ROA) Ratio.

Keyword: Working Capital Management, Financial Performance, ROA, Cash Turnover, Receivables Turnover, Inventory Turnover.