

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh Pengaruh *Account Collection Period*, *Inventory Collection Period*, *Average Payment Period*, dan *Cash Conversion Cycle* terhadap Profitabilitas pada Perusahaan Sektor Industri yang Terdaftar di Bursa Efek Indonesia Tahun 2020-2023. Metode pengambilan sampel menggunakan metode *purposive sampling*. Sampel dalam penelitian ini adalah sebanyak 48 perusahaan selama 4 tahun berjumlah 192 data. Analisis data menggunakan *Structural Equation Modeling Partial Least Square* (SEM-PLS) dengan *software* WarpPls 8.0. Hasil penelitian ini menunjukkan *Cash Conversion Cycle* berpengaruh signifikan terhadap profitabilitas. Sedangkan, *Account Collection Period*, *Inventory Collection Period*, *Average Payment Period* secara parsial tidak berpengaruh signifikan terhadap profitabilitas pada Perusahaan Sektor Industri yang Terdaftar di Bursa Efek Indonesia Tahun 2020-2023.

Kata Kunci : *Account Collection Period*, *Inventory Collection Period*, *Average Payment Period*, *Cash Conversion Cycle*, Profitabilitas.

ABSTRACT

This study aims to determine the effect of Account Collection Period, Inventory Collection Period, Average Payment Period, and Cash Conversion Cycle on Profitability in Industrial Sector Companies Listed on the Indonesia Stock Exchange in 2020-2023. The sampling method uses the purposive sampling method. The sample in this study was 48 companies for 4 years totaling 192 data. Data analysis used Structural Equation Modeling Partial Least Square (SEM-PLS) with WarpPls 8.0 software. The results of this study indicate that Cash Conversion Cycle has a significant effect on profitability. Meanwhile, Account Collection Period, Inventory Collection Period, Average Payment Period partially do not have a significant effect on profitability in Industrial Sector Companies Listed on the Indonesia Stock Exchange in 2020-2023.

Keywords: *Account Collection Period, Inventory Collection Period, Average Payment Period, Cash Conversion Cycle, Profitability.*