

ABSTRAK

AYU INDRIANI, NPM: 71170313071 , Judul : PENGARUH *NET WORKING CAPITAL, CASH FLOW, DAN GROWTH OPPORTUNITY* TERHADAP *RETURN ON ASSET (ROA)* DI PERUSAHAAN TEKSTIL DAN GARMEN YANG TERDAFTAR DI BURSA EFEK INDONESIA, Dibimbing oleh : ibu Heny Triastuty KN.,S.E.,M.Si sebagai Pembimbing I, dan ibu Zenni Riana.,S.E.,M.M sebagai Pembimbing II, Skripsi: 2021.

Tujuan penelitian ini adalah untuk mengetahui apakah *Net Working Capital, Cash Flow* dan *Growth Opportunity* secara parsial maupun Simultan berpengaruh terhadap *Return On Asset (ROA)* pada Perusahaan Sub Sektor Tekstil dan Garmen yang terdaftar di BEI, Teknik pengumpulan data adalah menggunakan data sekunder yang diambil dari website Bursa Efek Indonesia, Teknik Analisis regresi Linier Berganda, Uji Hipotesis yaitu Uji T dan Uji f, Uji Koefisien Determinasi menggunakan aplikasi SPSS Versi 20.

Hasil dari penelitian ini mengungkapkan bahwa variabel *Net Working Capital* secara parsial tidak berpengaruh signifikan terhadap *Return On Asset*, Variabel *Cash Flow* secara parsial tidak berpengaruh signifikan terhadap *Return On Asset*, dan *Growth Opportunity* secara parsial berpengaruh signifikan terhadap *Return On Asset*, Sedangkan Variabel *Net Working Capital, Cash Flow* dan *Growth Opportunity* secara simuktan tidak berpengaruh terhadap *Return On Asset*.

Kata kunci : Net Working Capital, Cash Flow. Growth Opportunity dan Return On Asset.

ABSTRACT

AYU INDRIANI, NPM: 71170313071, Title: THE INFLUENCE OF NET WORKING CAPITAL, CASH FLOW, AND GROWTH OPPORTUNITY ON RETURN ON ASSET (ROA) IN TEXTILE AND GARMENT COMPANIES REGISTERED IN INDONESIA STOCK EXCHANGE, Supervised by: Mrs. Heny Triastuty. .M.Si as Supervisor I, and Mrs. Zenni Riana., SE, MM as Supervisor II, Thesis: 2021.

The purpose of this study was to determine whether Net Working Capital, Cash Flow and Growth Opportunity partially or simultaneously affect the Return On Asset (ROA) of the Textile and Garment Sub-Sector Companies listed on the IDX. Data collection techniques are using secondary data taken from Indonesia Stock Exchange website, Multiple Linear regression Analysis Technique, Hypothesis Test, namely T Test and F Test, Determination Coefficient Test using the SPSS Version 20 application.

The results of this study reveal that the Net Working Capital variable partially does not have a significant effect on Return On Asset, the Cash Flow variable partially has no significant effect on Return On Asset, and Growth Opportunity partially has a significant effect on Return On Assets, while the Net Working Capital variable has no significant effect on Return On Asset. Simultaneously, Cash Flow and Growth Opportunity have no effect on Return On Assets.

Keywords: Net Working Capital, Cash Flow. Growth Opportunity and Return On Asset.