ABSTRAK

Penelitian ini bertujuan untuk mengidentifikasi secara empiris keterkaitan mengenai pengaruh *cash turnover, inventory turnover, account receivable turnover* terhadap harga saham. Pada perusahaan sektor barang konsumsi yang terdaftar di BEI. Metode penelitian yang dipilih adalah metode kuantitatif dengan pemilihan data menggunakan *purposive sampling* dan pemanfaatan data panel dari 64 perusahaan sektor barang konsumsi selama periode 2021-2023. Pengolahan data dilakukan melalui pemodelan regresi linear berganda dengan perantara perangkat lunak SPSS versi 24. Hasil penelitian ini mengindikasikan bahwa *cash turnover* berpengaruh negatif signifikan terhadap harga saham, *inventory turnover* berpengaruh positif signifikan terhadap harga saham, *account receivable turnover* berpengaruh negatif signifikan terhadap harga saham.

Kata kunci : *Cash Turnover, Inventory Turnover, Account Receivable Turnover*, Harga Saham

ABSTRACT

This study aims to empirically identify the relationship between cash turnover, inventory turnover, and account receivable turnover on stock prices in consumer goods sector companies listed on the Indonesia Stock Exchange. The research method chosen is a quantitative method with data selection using purposive sampling and the use of panel data from 64 consumer goods sector companies during the 2021-2023 period. Data processing was carried out through multiple linear regression modeling with SPSS version 24 software. The results of this study indicate that cash turnover has a significant negative effect on stock prices, inventory turnover has a significant positive effect on stock prices, and account receivable turnover has a significant negative effect on stock prices.

Keywords : *Cash Turnover, Inventory Turnover, Accounts Receivable Turnover, Stock Price*