**ABSTRACT**

ANALYSIS OF EFFECT OF WORK MANAGEMENT ON THE PROFITABILITY OF FOOD AND BEVERAGE COMPANIES THAT IS LISTED ON IDX

The purpose of this study was to determine and analyze the effect of working capital management on profitability in food and beverage companies listed on the IDX. This research was conducted in North Sumatra Province. The data used in this study comes from annual reports of food and beverage companies listed on the IDX. The research population is food and beverage companies listed on the Indonesia Stock Exchange. The population is 18 companies and the sample is companies that have criteria as many as 14 companies. The data analysis technique used is multiple linear regression analysis. The results of the study simultaneously show that working capital management, namely cash turnover, inventory turnover, and accounts receivable turnover, has a significant effect on profitability, namely return on assets. The research results partially positive cash turnover has a significant positive effect on return on assets. Accounts receivable turnover has a significant positive effect on return on assets. Meanwhile inventory inventory does not have a significant positive effect on return on assets.  
  
keyword : Work Management and Profitability