

ABSTRACT

Net profit is the company's benchmark in determining its success in running its business, because the company carries out business activities to obtain profits (profits) for the continuity of its business now and in the future. Every company tries to get as big a net profit as possible to ensure the company's existence in the business world.

The purpose of this study was to determine the effect of working capital, sales volume, and total debt on net income in coal sub-sector companies for the period 2017-2021. The independent variables in this study were working capital, sales volume, and total debt. While the dependent variable in this study is net income.

This study used purposive sampling technique and obtained a sample of 12 companies with a five-year research period, so the number of samples obtained was 60 samples. The analytical method used is panel data regression.

The results of this study indicate that the variables of working capital, sales volume, and total debt simultaneously have an effect on net income. Partially, working capital and sales volume have a significant positive effect on net income. While the total debt has no effect on net income.

The results of the study are expected to be used as consideration by parties who want to invest funds in coal sub-sector mining companies listed on the Indonesia Stock Exchange.

Keywords: Net Profit, Sales Volume, Total Debt, and Working Capital