

ABSTRACT

Indonesia is a developing country that holds many interesting business potentials to be developed, one of its businesses is in the food and beverage sub-sector company. Every company listed on the Indonesia Stock Exchange hopes to have bright prospects in the future, one of which is maintaining the sustainability of the company to gain profits and also prevent losses.

The growth or decline of a company's profit can be observed in the financial report. Financial reports are financial data consisting of profit and loss reports, capital change reports, and balance sheets presented at the end of the accounting period. Financial reports describe the financial condition and results of a company's operations at a certain time or a certain period of time.

This study aims to determine how operating cash flow, company size, leverage affect profit growth in food and beverage sub-sector companies listed on the Indonesia Stock Exchange in 2019–2022.

The research method used in this study is a quantitative method. The population in this study is the food and beverage sub-sector companies listed on the Indonesia Stock Exchange in 2019–2022. The sample of this study was determined by purposive sampling so that there were 24 companies or 96 observation data for 4 years. The software used in processing the data is Eviews version 13.

The results of this study indicate that operating cash flow has a significant positive effect on profit growth. The leverage variable does not have a significant positive effect on profit growth while the company size variable does not have a significant positive effect on profit growth.

Keywords: *Operating Cash Flow, Leverage, Firm Size, and Profit Growth.*