

## ABSTARCT

*Profitability is the company's ability to generate profits by the percentage measure used to see how far a company can make a profit at the level it will receive. The higher the profitability level of eating the company will be the higher the profit. Most food and beverage sub-sectors experienced a decline in profits that led to a decrease in asset returns. Companies should pay attention to internal factors that affect revenue*

*This study aims to determine the variables of working capital turnover, leverage, liquidity and profitability. In addition, this study also aims to determine the effect of working capital turnover, leverage and liquidity to corporate profitailitas on food and beverages listed in the Indonesia Stock Exchange period 2012-2016*

*Data collection methods in this study using secondary data sources in the form of annual financial report documents in the food and beverage sub-sector listed in Indonesia Stock Exchange (IDX) period 2012-2016. The number of samples used are 12 companies. Data processing is done by using Eviews 9.0.*

*Based on the results of testing, variable turnover of working capital, leverage and liquidity simultaneously have a significant effect on the profitability of the company. Partially it can be concluded that leverage has a significant negative effect on profitability. Meanwhile, the velocity of working capital and liquidity has no significant effect on financial performance. Based on these results, companies and investors need to pay attention to the composition of the company's leverage. So the company can convince the shareholders, and investors can minimize the risk that will be borne if invested.*

**Keywords:** *Profitability, Working Capital Turnover, Leverage, Liquidity*