ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *net profit*, komponen akrual yang terdiri dari perubahan piutang usaha, perubahan persediaan, perubahan utang usaha, depresiasi dan amortisasi, serta modal kerja dalam memprediksi arus kas operasi di masa depan pada perusahaan sektor Consumer Non-Cyclicals yang terdaftar di Bursa Efek Indonesia (BEI). Penelitian ini menggunakan pendekatan kuantitatif dengan data sekunder yang diperoleh dari laporan keuangan perusahaan. Sampel penelitian dipilih menggunakan metode purposive sampling dan diperoleh 55 perusahaan dengan 165 observasi selama periode 2022-2024. Analisis data dilakukan menggunakan regresi linear berganda dengan bantuan *EViews* 13. Hasil penelitian menunjukkan bahwa *net profit* dan depresiasi dan amortisasi berpengaruh positif dan signifikan terhadap arus kas operasi di masa depan. Perubahan piutang usaha berpengaruh negatif dan signifikan terhadap arus kas operasi di masa depan. Sementara itu, perubahan persediaan dan perubahan utang usaha dan modal kerja tidak berpengaruh signifikan terhadap arus kas operasi di masa depan. Secara keseluruhan, variabel independen dalam penelitian mampu menjelaskan 34,04% variasi arus kas operasi di masa depan, sedangkan sisanya dijelaskan oleh faktor lain di luar model penelitian.

Kata kunci: *Net Profit*, Perubahan Piutang Usaha, Perubahn Peersediaan, Perubahan Utang Usaha, Depresiasi Dan Amortisasi, Modal Kerja, Arus Kas Operasi Di Masa Depan.

ABSTRACT

This study aims to analyze the influence of net profit, accrual components (comprising changes in accounts receivable, inventory, and accounts payable, as well as depreciation and amortization), and working capital on the prediction of future operating cash flows for companies in the Consumer Non-Cyclicals sector listed on the Indonesia Stock Exchange (IDX). A quantitative approach was employed using secondary data obtained from company financial statements. The sample was selected using purposive sampling, resulting in 55 companies and 165 observations over the 2022–2024 period. Data analysis was conducted using multiple linear regression with the aid of EViews 13. The results indicate that net profit and depreciation and amortization have a positive and significant effect on future operating cash flows. Changes in accounts receivable have a negative and significant effect on future operating cash flows. Meanwhile, changes in inventory, changes in accounts payable, and working capital do not have a significant effect on future operating cash flows. Overall, the independent variables in this study explain 34.04% of the variation in future operating cash flows, while the remainder is explained by factors outside the research model.

***Keywords**: Net Profit, change in accounts receivable, change in inventory, change in accounts payable, depreciation and amortization, working capital, Future Operating Cash Flows.*