

ABSTRACT

Astri Mardiana, 2018; Influence Of Cash Turnover, Receivable Turnover, Inventory Turnover, Leverage, And Fixed Asset Turnover Towards Profitability On Manufacturing Company Listed In Index LQ 45 Period 2010-2015. Advisors: (I) Prof. Dr. Hamidah, SE, M.Si; (II) Destria Kurnianti, SE, M.Sc

This study aims to determine the partial effect between cash turnover, receivable turnover, inventory turnover, leverage, and fixed asset turnover towards profitability (ROI), and simultaneous influence between cash turnover, receivable turnover, inventory turnover, leverage and fixed asset turnover towards profitability (ROI). This research uses quantitative methodology. Observations were made using secondary data, ie data obtained from the official website of IDX and ICMD. For data analysis method using descriptive statistic, model estimation test, classical test, and hypothesis test. From the data collected and then processed and analyzed using multiple regression method to test the hypothesis at a significance level of 5%, the data is processed using eviews 9.

The results of this study show: 1) cash turnover has a significant positive effect on profitability (ROI); 2) receivable turnover has no effect on profitability (ROI); 3) inventory turnover has no effect on profitability (ROI); 4) leverage has a significant negative effect on profitability (ROI); 5) fixed asset turnover has a significant positive effect on profitability (ROI); 6) and cash turnover, receivable turnover, inventory turnover, leverage and fixed asset turnover simultaneously has a significant effects towards profitability (ROI). The value of coefficient of determination (R²) shows the number 51.8% indicating the regression model is able to explain the influence of independent variables to the dependentvariable.

Keywords: cash turnover, receivable turnover, inventory turnover, leverage, fixed asset turnover, and profitability.