

ABSTRACT

MARIA MAGDALINA KRISTANTI. Turnover Effect of Cash, Inventory and Receivables Turnover To Profitability On Food and Beverages Company Registered In Indonesia Stock Exchange (period 2009-2013). (under the supervision of Adrie Putra, SE. MM)

This study aims to determine whether there is any effect of Cash Turnover (PK), Inventory (PI) and Accounts Receivable Turnover (PP) as independent variables partially or simultaneously on profitability as the dependent variable using the Return on Assets (ROA) in the manufacturing companies in the food sector and beverages are listed on the Indonesia Stock Exchange in the period 2009-2013.

This study uses secondary data from the financial statements of food and beverages companies listed in Indonesia Stock Exchange 2009-2013. Sampling in this study using purposive sampling method. The sample in this study using 11 food and beverages sector companies listed in Indonesia Stock Exchange from 16 companies listed. The data is processed with the help of a computer program and SPSS. Methods of data analysis used is the quality of the data by using a graph p-plot; classical assumption test consisting of multicollinearity, autocorrelation and heteroskedastisitas; hypothesis test consisting of F-test, T-test, and multiple linear regression coefficient of determination.

Based on the results of research using the F test showed that the simultaneous Turnover Cash (PK), Inventory (PI) and Accounts Receivable Turnover (PP) positive effect on return on assets (ROA). Based on the results of studies using T test showed partial Turnover Cash (PK) does not affect the Return on Assets (ROA). Partially Inventory (PI) effect on the Return on Assets (ROA). Partially Receivable Turnover (PP) has no effect on Return on Assets (ROA).

Keywords : Cash Turnover, Turnover Receivables, Inventory Turnover and Return on Assets (ROA)