

ABSTRACT

The purpose of this study is to determine the effect of Cash Turnover, Receivables Turnover, Inventory Turnover to Profitability. The object used in this research is a manufacturing company listed on the Indonesia Stock Exchange (BEI) in the period 2012-2015. This research uses purposive sampling method as a sampling technique with companies that are sampled 105 or the number of 396 samples. The analysis tool used in this research is multiple linear regression analysis using E-Views7 program

The result of this research shows that receivable turnover, inventory turnover has a significant positive effect on profitability, while cash turnover has a significant negative effect on profitability.

Keywords: Cash Turnover, Accounts Receivable Turnover, Inventory Turnover and Profitability.