

**ANALYSIS OF CASH AND ACCOUNT RECEIVABLE TURNOVER RATE  
OF PROFITABILITY AT PT. PERUSAHAAN GAS NEGARA (PERSERO)  
TBK YEAR 2005-2009**

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**ABSTRACT**

This research was about cash and account receivable turnover rate of profitability at PT. Perusahaan Gas Negara (Persero) Tbk year 2005-2009. The purpose of this research is to analyze cash and account receivable turnover rate of profitability at PT. Perusahaan Gas Negara (persero) tbk year 2005-2009. This research was using of the descriptive quantitative and qualitative comparative.

The result of this research will be showing that for period 2005-2009, account receivable turnover rate move in harmony with profitability but cash receivable turnover rate does not move in harmony with profitability

Key words : Analysis, cash turnover, account receivable turnover, profitability