

**THE INFLUENCES OF INVENTORY TURNOVER AND
ACCOUNT RECEIVABLE TURNOVER TO PROFITABILITY
OF INDUSTRIAL GOODS CONSUMPTION THAT ARE LISTED IN IDX**

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ABSTRACT

Manufacture company is a company that active in product maker. one of purposed from a company get profit maximal. For that, determine how big profit that produced given the profitability ratio companies.

This study analyzed the inventory to profitability of thee go public's manufacture companies since 2006 up to 2010. Profitability is measured with using Gross Profit Margin.

Data that used is this research is financial statement from each company, publized through ICMD (Indonesia Capital Market Directory). Analysis method that used in this research is kuantitatif method double regression. Sampling method that used is purposive sampling. Variables that used in this research are inventory turnover and account receivable turnover as variable independent, and also Gross Profit Margin as variable dependent and sample consist of the 9 firms.

This research concludes that inventory turnover and account receivable turnover does not have significant influence toward Gross Profit Margin.

Keyword: inventory turnover, account receivable turnover, profitability, Gross Profit Margin