

**PENGARUH PERPUTARAN KAS, PERPUTARAN PIUTANG DAN
PERPUTARAN PERSEDIAAN TERHADAP PROFITABILITAS**

(Studi Empiris : Pada Perusahaan Pertambangan Yang Terdaftar di BEI)

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Abstrak

Penelitian ini bertujuan untuk menganalisa pengaruh *Cash Turnover*, *Receivable Turnover*, dan *Inventory Turnover* terhadap Profitabilitas (Studi empiris pada perusahaan pertambangan yang terdaftar di BEI). Data yang digunakan dalam penelitian sebanyak 10 perusahaan dalam kurun waktu 2008 – 2010, dan dihubungkan dengan 4 variabel yaitu : 3 variabel independen : *Cash Turnover*, *Receivable Turnover* dan *Inventory Turnover* dan 1 variabel dependen : Profitabilitas. Metode analisis data yang digunakan adalah uji normalitas, uji multikolonieritas, uji heteroskedastisitas, uji autokorelasi, koefisien determinasi, uji F dan uji T.

Hasil penelitian menunjukkan untuk hasil uji F : *Cash Turnover*, *Receivable Turnover* dan *Inventory Turnover* secara simultan tidak berpengaruh signifikan terhadap profitabilitas. Untuk hasil uji T, *Cash Turnover* dan *Inventory Turnover* secara parsial tidak berpengaruh signifikan terhadap profitabilitas, sedangkan *Receivable Turnover* secara parsial berpengaruh signifikan terhadap profitabilitas.

Kata kunci : *Cash Turnover* (CTO), *Receivable Turnover* (RTO), *Inventory Turnover* (ITO) dan Profitabilitas (ROA)

***EFFECT OF CASH TURNOVER, RECEIVABLE TURN OVER AND
INVENTORY TURNOVER DUE TO PROFITABILITY***

(Empirical Studies: On Mining Companies Listed on the Stock Exchange)

By: Ruli Ardiansyah

abstract

This study aims to analyze the effect of Cash Turnover, Turnover Receivable, and Inventory Turnover for Profitability (empirical study on the mining company listed on the Stock Exchange). Data used in this study as many as 10 companies in the period 2008 to 2010, and is associated with four variables: three independent variables: Cash Turnover, Turnover and Inventory Turnover Receivable and one dependent variable: profitability. Data analysis methods used are tests of normality, multikolonieritas test, test heteroscedasticity, autocorrelation test, the coefficient of determination, test F and test T.

The results showed for the F test results: Cash Turnover, Inventory Turnover Receivable Turnover and simultaneously no significant effect on profitability. To test the results of T, Cash Turnover and Inventory Turnover partially no significant effect on profitability, whereas the partial Receivable Turnover significant effect on profitability.

Keywords: Cash Turnover (CTO), Receivable Turnover (RTO), Inventory Turnover (ITO) and profitability (ROA)