

**PENGARUH PERPUTARAN KAS, PERPUTARAN PIUTANG, DAN
PERPUTARAN PERSEDIAAN TERHADAP PROFITABILITAS PADA
PERUSAHAAN SEKTOR INDUSTRI BARANG KONSUMSI**

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ABSTRAK

Penelitian ini bertujuan untuk mendapatkan bukti empiris apakah ada pengaruh perputaran kas, perputaran piutang dan perputaran persediaan terhadap profitabilitas.

Penelitian ini menggunakan perusahaan manufaktur sektor industri barang konsumsi terdaftar di Bursa Efek Indonesia periode 2010 – 2013 sebagai sampel penelitian. Berdasarkan hasil *purposive sampling* diperoleh 25 perusahaan manufaktur sektor industri barang konsumsi yang memenuhi kriteria sampel. Uji statistik yang digunakan adalah uji asumsi klasik, uji agresi linear berganda dan uji hipotesis.

Hasil pengujian uji F menunjukkan bahwa ketiga variabel independen (perputaran kas, perputaran piutang, dan perputaran persediaan) bersama – sama mempengaruhi secara signifikan terhadap variabel dependen (profitabilitas). Sedangkan hasil pengujian uji t menunjukkan bahwa perputaran kas dan perputaran piutang berpengaruh signifikan terhadap profitabilitas, perputaran persediaan menunjukkan hasil penelitian yang tidak signifikan terhadap profitabilitas.

**Kata kunci: Perputaran Kas, Perputaran Piutang, Perputaran Persediaan,
Profitabilitas**

**THE EFFECT OF CASH TURNOVER, RECEIVABLES TURNOVER AND
INVENTORY TURNOVER TOWARD PROFITABILITY**

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ABSTRACT**

This research aimed to obtain empirical evidence of whether there was an effect of cash turnover, receivables turnover and inventory turnover toward profitability.

This reasearch used manufacturing companies in consuming goods industry on Indonesia Stock Exchange period 2010-2013. Based on the result of was obtained purposive sampling there were 25 manufacturing companies in consuming goods industry that fulfilled sample criteria. The statistical test was the classical assumption test, multiple linear aggression test and hypothesis test.

The result by F test showed that the third independent variables (cash turnover, receivables turnover and inventory turnover) together significantly effected the dependent variable (Profitability).Meanwhile the test result of t showed that the cash turnover and receivable turnover significantly effected toward profitability.The Inventory turnover showed there was no significant research towards profitability.

***Keywords: cash turnover, receivables turnover , inventory turnover,
profitability***