

**ABSTRACT**

**THE INFLUENCE OF CASH TURNOVER, RECEIVABLE TURNOVER AND  
INVENTORY TURNOVER TO PROFITABILITY  
(Studies at PT. Tirta Mahakam Resources, Tbk)**

**By :**

**Rendy Juliansyah  
NPM 133402289**

**Guided by:**

**H. Suherman Sodikin  
Dedeh Sri Sudaryanti**

*The purposes of this research is to know and analyze the cash turnover, receivable turnover, inventory turnover and profitability. And the influence of cash turnover, receivable turnover, and inventory turnover to profitability at PT. Tirta Mahakam Resources, Tbk. The methodologies used in this research is descriptive analysis with approach of case studies. Data that is needed in this research is data of secondary document of loading historical finances reports. Secondary data in this research is data steaming from notes publicized by Investment Galery Siliwangi University. The data and information obtained from this research result analyzed by using Path analysis and Hypostesis testing. The results showed that the cash turnover, receivable turnover and inventory turnover at the same time, an effect to profitability at PT. Tirta Mahakam Resources, Tbk. Partly cash turnover, receivable turnover and inventory turnover are doesn't significantly effect to profittability at PT. Tirta Mahakam Resources, Tbk. Suggested for Profitability at PT. Tirta Mahakam Resources, Tbk to more increase cash turnover, receivable turnover and inventory turnover in order to finance his company more effective and efficient so as to increasing the profitability of the Company.*

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

## **ABSTRAK**

### **PENGARUH *CASH TURNOVER*, *RECEIVABLE TURNOVER* AND *INVENTORY TURNOVER* TERHADAP PROFITABILITAS (Studi Kasus Pada PT. Tirta Mahakam Resources, Tbk)**

**Oleh :**

**Rendy Juliansyah  
NPM 133402289**

**Dibawah Bimbingan :**

**H. Suherman Sodikin**

**Dedeh Sri Sudaryanti**

Tujuan penelitian ini adalah untuk mengetahui dan menganalisis *cash turnover*, *receivable turnover*, *inventory turnover* dan profitabilitas (ROA). Serta pengaruh *cash turnover*, *receivable turnover*, dan *inventory turnover* terhadap profitabilitas (ROA) pada PT. Tirta Mahakam Resources, Tbk. Metode Penelitian yang digunakan dalam penelitian ini adalah deskriptif analisis dengan pendekatan studi kasus. Data yang diperlukan dalam penelitian ini adalah data dokumenter sekunder yang memuat historis keuangan perusahaan. Data sekunder dalam penelitian ini adalah data-data yang bersumber dari catatan-catatan yang dipublikasikan di Bursa Efek Indonesia (BEI). Data dan informasi yang diperoleh dari hasil penelitian ini dianalisis dengan menggunakan analisis jalur (path) dan uji hipotesis. Berdasarkan hasil penelitian, diketahui bahwa *cash turnover*, *receivable turnover*, dan *inventory turnover* baik secara simultan dan parsial berpengaruh tidak signifikan terhadap Profitabilitas (ROA) pada PT. Tirta Mahakam Resources, Tbk. Disarankan bagi Perusahaan lebih meningkatkan *cash turnover*, *receivable turnover*, dan *inventory turnover* -nya agar kinerja keuangan perusahaan lebih efektif dan efisien sehingga dapat meningkatnya Profitabilitas (ROA) Perusahaan.

Kata Kunci: *cash turnover*, *inventory turnover*, Profitabilitas, *receivable turnover*