

ABSTRACT

THE EFFECT OF CASH TURNOVER, RECEIVABLE TURNOVER, AND INVENTORY TURNOVER ON PROFITABILITY (Survey on Manufacturing Company Listed in Indonesia Stock Exchange in 2015-2021)

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The objective of this study was to find out and analyze Cash Turnover, Receivable Turnover, Inventory Turnover, and Profitability of manufacturing company listed in Indonesia Stock Exchange in 2015-2021 and the influence of Cash Turnover, Receivable Turnover, and Inventory Turnover on Profitability of manufacturing company listed in Indonesia Stock Exchange in 2015-2021. The population in this study is manufacturing company listed in Indonesia Stock Exchange. The method used in this study is quantitative with survey approach and analysis technique used is path analysis. Selection of samples using the purposive sampling method with specific criteria, there are 74 companies chosen to be a sample. The result of data analysis show that (1) Cash Turnover has a fluctuating value, Receivable Turnover has a value that tends to increase, Inventory Turnover has a value that tends to increase, and Profitability has a fluctuating value and value that tends to increase. (2) Cash Turnover and Receivable Turnover has a significant effect on Profitability, Inventory Turnover has a not significant effect on Profitability. (3) And Cash Turnover, Receivable Turnover, and Inventory Turnover simultaneously has a effect on Profitability.

Keyword: Cash Turnover, Receivable Turnover, Inventory Turnover, Profitability