

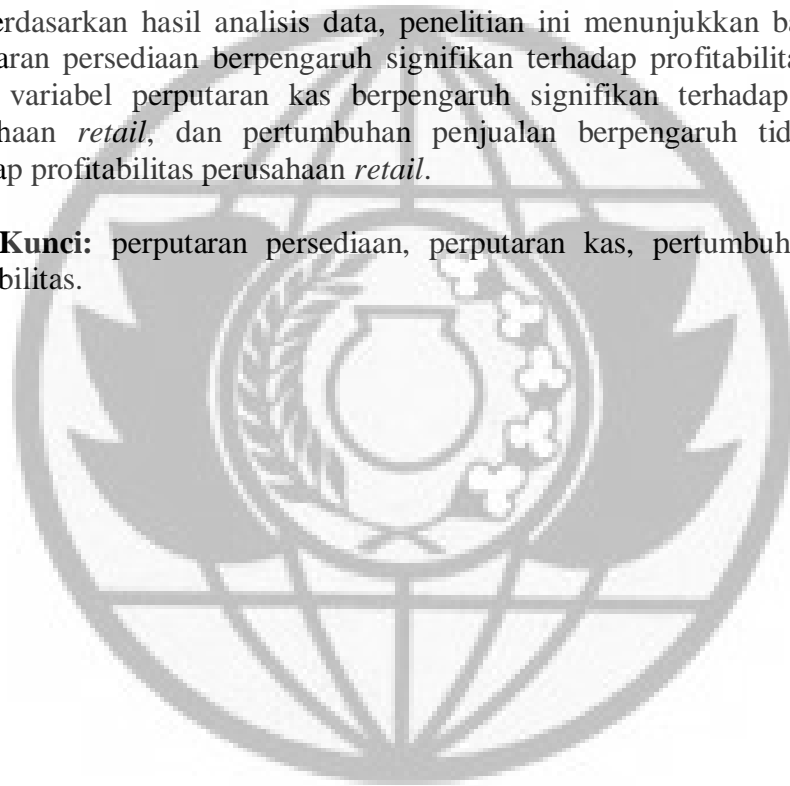
## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh perputaran persediaan, perputaran kas dan pertumbuhan penjualan terhadap profitabilitas pada perusahaan *retail* yang terdaftar di Bursa Efek Indonesia (BEI).

Populasi yang digunakan dalam penelitian ini adalah sebanyak 23 perusahaan *retail* yang terdaftar di Bursa Efek Indonesia tahun 2014 - 2018. Teknik pengambilan sampel menggunakan metode *purposive sampling* yang menghasilkan sampel sebanyak 7 perusahaan. Penelitian ini menggunakan data sekunder yang diperoleh dari data laporan keuangan tahunan periode 2014 – 2018. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan menggunakan program SPSS 22.

Berdasarkan hasil analisis data, penelitian ini menunjukkan bahwa variabel perputaran persediaan berpengaruh signifikan terhadap profitabilitas perusahaan *retail*, variabel perputaran kas berpengaruh signifikan terhadap profitabilitas perusahaan *retail*, dan pertumbuhan penjualan berpengaruh tidak signifikan terhadap profitabilitas perusahaan *retail*.

**Kata Kunci:** perputaran persediaan, perputaran kas, pertumbuhan penjualan, profitabilitas.



## ABSTRACT

*This research aimed to find the effect of supply, cash flow, and sales growth on profitability of Retail companies which were listed on Indonesia Stock Exchange (IDX).*

*The population was 23 retail companies which were listed on the Indonesia Stock Exchange in 2014 - 2018. Moreover, the data collection technique used purposive sampling, in which the sample was based on criteria given. In line with, there were 7 companies as sample. Furthermore, the data were secondary. In addition, the data analysis technique used multiple linier regression with SPSS 22.*

*Based on data analysis, this research concluded supply flow had significant effect on probability of retailer companies which were listed on Indonesia Stock Exchange (IDX). Likewise, cash flow had significant effect on profitability or retailer companies which were listed on Indonesia Stock Exchange (IDX). On the other hand, sales growth had significant effect on profitability of retailer companies which were listed on Indonesia Stock Exchange (IDX).*

*Keywords: inventory turnover, cash turnover, sales gr*

