

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh perputaran modal kerja, perputaran kas, perputaran persediaan, dan perputaran piutang sebagai variabel independen terhadap profitabilitas sebagai variabel dependen pada perusahaan plastik dan kemasan di Bursa Efek Indonesia periode 2011-2016.

Jenis penelitian ini adalah penelitian kausalitas yang menjelaskan tentang kemungkinan adanya hubungan sebab-akibat antar variabel. Dalam penelitian ini, mengambil populasi dari perusahaan plastik dan kemasan sebanyak 12 perusahaan pada tahun 2016. Metode yang digunakan untuk pengambilan sampel adalah dengan metode *purposive sampling*, berdasarkan kriteria yang telah ditetapkan maka terpilih 5 perusahaan sebagai sampel penelitian pada perusahaan plastik dan kemasan. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan menggunakan bantuan aplikasi SPSS 24.

Hasil penelitian dengan menggunakan regresi linier berganda menyatakan bahwa perputaran modal kerja berpengaruh negatif dan tidak signifikan terhadap profitabilitas, perputaran kas berpengaruh negatif dan signifikan terhadap profitabilitas, perputaran persediaan berpengaruh positif dan tidak signifikan terhadap profitabilitas, dan perputaran piutang berpengaruh positif dan signifikan terhadap profitabilitas.

**Kata kunci :** Perputaran Modal Kerja, Perputaran Kas, Perputaran Persediaan, Perputaran Piutang, dan Profitabilitas.

## ABSTRACT

This research aims to determine the influence of working capital turnover, cash turnover, inventory turnover, and receivable turnover as independent variables to profitability as a dependent variable on plastic and packaging companies in Indonesia Stock Exchange period 2011-2016.

This type of research is a causality study that explains the possibility of causality among variables. In this research, take the population of plastic and packaging company as many as 12 companies in 2016. The method used for sampling is by purposive sampling method, based on predetermined criteria then selected 5 companies as samples of research on plastic and packaging companies. The analytical method used is multiple linear regression analysis using SPSS 24 application.

The result of research by using doubled linear regression stated that the working capital rotation has negative and not significant influence to profitability, cash turnover has negative and significant influence to profitability, inventory turnover has positive and insignificant influence on profitability, and receivable turnover has positive and significant influence to profitability.

**Keywords:** work capital turnover, cash turnover, inventory turnover, and profitability.

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Nama Mahasiswa

Tanggal Masuk



Tanggal Selesai

Abstrak ini adalah memang betul translasi dari LAB. BAHASA Sesuai dengan abaya yang telah disetujui oleh dosen pembimbing

Petugas LAB. BAHASA