

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh perputaran kas terhadap profitabilitas CV Prima Cipta Pratama, perputaran piutang terhadap profitabilitas CV Prima Cipta Pratama dan perputaran persediaan terhadap profitabilitas pada CV Prima Cipta Pratama. Variabel independen yaitu perputaran kas diproksikan perbandingan antara penjualan dengan rata-rata kas, perputaran piutang diproksikan perbandingan antara penjualan dengan rata-rata piutang, perputaran persediaan diproksikan perbandingan antara harga pokok penjualan dengan rata-rata persediaan. Variabel dependen menggunakan profitabilitas diproksikan *Return On Assets (ROA)*.

Jenis penelitian yang digunakan dalam penelitian ini adalah penelitian kuantitatif. Populasi yang digunakan pada penelitian ini yaitu laporan keuangan periode 2011-2020 di CV Prima Cipta Pratama. Teknik pengambilan sampel yang digunakan dalam penelitian ini yaitu metode teknik sampling jenuh yang menggunakan seluruh populasi dalam penelitian ini yaitu laporan keuangan periode 2011-2020 di CV Prima Cipta Pratama. Teknik analisis data yang digunakan dalam penelitian ini adalah teknik analisis regresi linier berganda dengan menggunakan alat bantu SPSS versi 22.

Hasil penelitian ini menunjukkan bahwa perputaran kas berpengaruh negatif tidak signifikan terhadap profitabilitas CV Prima Cipta Pratama, perputaran piutang berpengaruh positif signifikan terhadap profitabilitas CV Prima Cipta Pratama, perputaran persediaan berpengaruh positif tidak signifikan terhadap profitabilitas CV Prima Cipta Pratama.

Kata Kunci: perputaran kas, perputaran piutang, perputaran persediaan, profitabilitas.

ABSTRACT

This research finds out the effect of cash turnover on the profitability at CV Prima Cipta Pratama, accounts receivable turnover on the profitability at CV Prima Cipta Pratama and inventory turnover on the profitability at CV Prima Cipta Pratama. The research independent variable used cash turnover proxied by comparison between the sales and average cash, while, the accounts receivable turnover was proxy by comparison between sales and account receivables average, inventory turnover proxied by comparison between the sales and accounts receivables average. Furthermore, the research dependent variable used profitability proxied by Return On Assets (ROA).

This research used the quantitative method. The population of this research used financial statements in the 2011-2020 periods at CV Prima Cipta Pratama. Meanwhile, the sample collection technique of this research used a saturated sampling technique with all populations in this research was a financial statement in 2011-2020 period at CV Prima Cipta Pratama. Moreover, the research data analysis technique used multiple linear regressions analysis techniques with instruments of SPSS 22 versions.

This research showed that cash turnover had a negative but insignificant effect on the profitability at CV Prima Cipta Pratama, accounts receivables turnover had a positive and significant effect on the profitability at CV Prima Cipta Pratama, in addition, inventory turnover had a positive but insignificant effect on the profitability at CV Prima Cipta Pratama.

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



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