

ABSTRACT

This study aimed to analyze the factors affecting turnover Cash, Accounts Receivable Turnover and Inventory Turnover in Food and Beverages companies listed in Indonesia Stock Exchange from 2011 to 2013. The factors analyzed in this study were Turnover Cash, Accounts Receivable Turnover and inventory turnover and profitability as an independent variable as the dependent variable. This research is classified into descriptive study associative. By selecting a sample using purposive sampling in getting as much as 14 sample companies. Methods of analysis of this study using multiple linear regression analysis. The data used in this research is secondary data.

These results indicate that: (1) The coefficient of determination of 29.40% while the remaining 70.60% influenced by other factors are neglected writer; (2) simultaneously Turnover Cash, Accounts Receivable Turnover and Inventory Turnover has a significant effect on profitability; (3) Cash, Receivable and Inventory Turnover partially effect on profitability while has no effect on Pofitabilitas.

Keywords: Profitability, cash Turnover, Turnover Receivable and Inventory Turnover