

Abstract

This study aimed to analyze the factors that affect Cash Turnover, Inventory Turnover, and Accounts Receivable Turnover in food and beverage companies listed in Indonesia Stock Exchange (IDX) 2010-2013. The factors analyzed in this study were Cash Turnover, Inventory Turnover, Accounts Receivable Turnover and Profitability as independent variables as the dependent variable. This research is classified into types of research are descriptive verification of causality.. By selecting a sample using purposive sampling as many as 13 samples acquired companies. Methods of analysis of this study uses panel data regression. The data used in this study is secondary data. The results of this study indicate that (1) the coefficient of determination (R^2) totaled 0.95%, while the remaining 99.05% is explained by other variables outside the research model; (2) Cash Turnover, Inventory Turnover, and Accounts Receivable Turnover simultaneously significant effect on Profitability; (3) partially, Cash Turnover, Inventory Turnover, and Accounts Receivable Turnover has negative effect on Profitability,

Keywords: *Turnover Cash, Inventory Turnover, Accounts Receivable Turnover and Profitability*