

ABSTRACT

Inventory is a current asset with an important role as a determinant of earnings . To measure the effectiveness of management of inventories by using the inventory turnover . Similarly, if the debt to equity ratio is well managed in the company's operations use more of their own capital raise will impact profitability. Sales growth is the main indicator in raising profitability

Profitability proxied using ROA is one measure that the company is working effectively and efficiently using its assets to capitalize . This study aims to determine the effect of simultaneous and partial rotation persediaan , debt to equity ratio , and sales growth to profitability in the automotive subsektor and its components are listed on the Stock Exchange in 2011-2014 . Research instrument used in the form of documentation of financial statements

The analytical method used is the test statistik and panel data analysis using Eviews version 8

The results of this study showed that simultaneous inventory turnover , debt to equity ratio , and sales growth effect on profitability . Partially inventory turnover and the debt to equity ratio no effect on ROA , while sales growth significantly influence ROA

Based on the research results , the company's automotive subsektor and variable components maximize sales growth for menghasilkan high ROA

Keywords : *inventory turnover , debt to equity ratio , sales growth , profitability*

