

ABSTRACT

The receivable turnover and the inventory turnover have an important role for the company through the management of receivable turnover and inventory turnover effectively and efficiently so that capital needed the less and have high levels of profitability. The purpose of he did this study is to find and analyze how the circulation of receivable and how the circulation of supplies to its modest profitability in PT. X sukabumi in full and simultaneous. Profitability in this study is used to measure the amount of net profit earned by the company in sales proxied with Net Profit Margin (NPM).

Population in this research is financial data PT. X which includes data the circulation of receivable , the circulation of supplies data , and data 2016-2017 its modest profitability in the period .Data analysis technique that is used is descriptive analysis and linear regression analysis and the worship of idols .In this research writer take sample data the circulation of receivable , the circulation of supplies data , and data in the period of 2016-2017 profitability.

This research result indicates that the circulation of receivable in full significant to the size of the impact of profitability , the circulation of supplies in full significant to the size of the impact of profitability .Simultaneously the circulation of receivable and supplies significant to the size of the impact of its modest profitability in PT. X period of 2016-2017.

Key Words: receivable turnover, inventory turnover, profitability, PT. X