

ABSTRACT

Gumilar Setiana, NIM. 3402190056. The Effect of Receivable Turnover and Cash Turnover on Return On Assets (Study at PT Indofood Sukses Makmur which is registered in GibeI for the period 2012 to 2021). Under the guidance of Dr. Nana Darna, S.E., M.M (Supervisor I) and Mrs. Lia Yulia, S.T., M.M.. (Supervisor II).

This research is focused on the effect of accounts receivable turnover and cash turnover on Return on Assets at PT Indofood Sukses Makmur Tbk. The problems that occur in this study include: 1) How does the influence of accounts receivable turnover on Return on Assets. 2) What is the effect of cash turnover on Return on Assets. 3) How does the influence of accounts receivable turnover and cash turnover on Return on Assets. The purpose of this study is to determine: 1) The effect of accounts receivable turnover on Return on Assets. 2) The effect of cash turnover on Return on Assets. 3) Effect of accounts receivable turnover and cash turnover on Return on Assets. The method used in this study uses a quantitative descriptive research method while the sampling technique in this study uses a purposive sampling technique. For the method of analyzing data using statistical methods, namely by simple regression analysis which includes simple correlation coefficient, coefficient of determination, simple linear regression and multiple regression including multiple correlation coefficient, coefficient of determination, multiple linear regression and hypothesis testing (t test and F test). The results of research and data processing show that: 1) Receivable Turnover Variables in a period of 10 years tend to fluctuate and the variable Return On Assets (ROA). Over a period of 10 it tends to fluctuate, so that Accounts Receivable Turnover has a significant effect on Return On Assets (ROA). This shows that the accounts receivable turnover has been going well, so it can also increase ROA. 2) Cash Turnover variables tend to fluctuate within 10 years and Return On Assets (ROA) variables tend to fluctuate over a 10 year period, so Cash Turnover does not have a significant effect on Return On Assets (ROA). This means that if cash turnover decreases, ROA does not always decrease. 3) Receivables turnover variable within 10 years tends to fluctuate Cash Turnover variables within 10 years tends to fluctuate, and Return On Assets (ROA) variable during 10 years tends to fluctuate, so Receivables Turnover and Cash Turnover have a significant effect simultaneously on Return On Assets (ROA). This means that if the accounts receivable turnover and cash turnover increase or decrease simultaneously, it will increase the Return On Assets (ROA).

Keywords: Accounts Receivable Turnover, Cash Turnover, Return On Assets (ROA).