

ABSTRAK

PENGARUH PERPUTARAN PIUTANG, PERPUTARAN PERSEDIAAN DAN PERPUTARAN KAS TERHADAP *RETURN ON ASSETS* PADA PERUSAHAAN OTOMOTIF YANG TERDAFTAR DI BEI PERIODE 2018 – 2022

Mila Nafsah Dzahira (01021911028)

Dosen Pembimbing: R.Enough Bhaktiar, S.E., M.Ak

Penelitian ini dilakukan untuk mengetahui pengaruh perputaran piutang, perputaran persediaan dan perputaran kas terhadap *Return on Asset* (ROA) pada Perusahaan Otomotif yang terdaftar di Bursa Efek Indonesia periode 2018 – 2022. Penelitian ini menggunakan metode analisis regresi data panel dengan software Stata versi 17. Hasil penelitian menunjukkan bahwa variabel perputaran piutang berpengaruh negatif dan signifikan terhadap *Return On Assets*, sedangkan perputaran persediaan berpengaruh positif tetapi tidak signifikan terhadap *Return On Assets*, dan perputaran kas berpengaruh negatif, namun tidak signifikan, terhadap *Return On Assets*.

Kata Kunci: *Return On Assets*, Perputaran Piutang, Perputaran Persediaan, Perputaran Kas.

ABSTRACT

THE EFFECT OF RECEIVABLES TURNOVER, INVENTORY TURNOVER AND CASH SPIRIT ON RETURN ON ASSETS IN AUTOMOTIVE COMPANIES LISTED ON THE IDX PERIOD 2018 – 2022

This research was conducted to determine the effect of accounts receivable turnover, inventory turnover and cash turnover on Return on Assets (ROA) in automotive companies listed on the Indonesia Stock Exchange for the period 2018 – 2022. This research uses panel data regression analysis method with Stata software version 17. The results showed that the receivables turnover variable had a negative and significant effect on Return On Assets, while inventory turnover had a positive but not significant effect on Return On Assets, and cash turnover had a negative but not significant effect on Return On Assets.

Keywords: Return On Assets, Accounts Receivable Turnover, Inventory Turnover, Cash Turnover.