ABSTRACT

The Analysis of Influence of Inventory Turnover and Account Receivable Turnover Against Profitability in Sparepart Division at PT.Suryaputra Sarana Bandung

The writer did this research in sparepart division at PT.Suryaputra Sarana Bandung. The phenomenon, in this research was profitability (ROA) decreased when the inventory turnover and the account receivable turnover were increasing. The decreasing profitability can be a problem for a company since possibly the company will be difficult to get loan or capital. The purposes of this research were to find out the influences of inventory turnover and account receivable turnover simultaneously and partially against profitability (ROA), and to analyze how large the influences were.

In writing this thesis, the writer used descriptive and verifikatif methods quantitative approach. The analysis units for this research were statement of financial position and statement of comprehensive income in July 2008 – December 2010. The statistic tests, done in this research with SPSS 15.0 for windows consisted multiple linier regression analysis, classic assumption test, correlation analysis, determination coefficients analysis, and hypothesis test (F-test and t-test).

The result of this research showed that inventory turnover and account receivable turnover had the significant influence against profitability (ROA), which was 24,5%. Otherwise, partially the significant influence of the inventory turnover against profitability (ROA) was 13,9% and the significant influence of the account receivable turnover against profitability (ROA) was 13,8%.

Keywords: ***The Inventory Turnover, The Account Receivable Turnover, and Profitability (ROA).***