Abstract

The target of this research was to determine how much effect of receivable turnover and liquidity to the profitability (return on assets). This research examined the 7 company pharmaceutical listed in the Indonesia Stock Exchange.

The method used is multiple linear regression, to examine how much effect either partially or simultaneously between receivable turnover and liquidity to profitability (return on assets). Researchers also tested whether there are deviations from the assumption of normality test, autocorrelation, multicollinearity, and heteroscedasticity.

The results showed that there is a negative effect partially between the accounts receivable turnover and profitability (return on assets), there is a positive significant effect partially between liquidity profitability (return on assets), and a significant difference between the simultaneous receivable turnover, liquidity and profitability (return on assets).

Key word: receivable turnover, liquidity,profitability (return on assets).

Abstrak

Tujuan penelitian ini adalah untuk mengetahui seberapa besar pengaruh peprutaran piutang dan likuiditas terhadap profitabilitas *(return on assets)*. Penelitian ini menguji 7 perusahaan Farmasi yang terdaftar di Bursa Efek Indonesia.

Metode penelitian yang digunakan adalah Regresi Linear Berganda, dengan menguji berapa besar pengaruh baik secara parsial maupun simultan antara perputaran piutang dan likuiditas terhadap profitabilitas *(return on assets)*. Peneliti juga menguji apakah ada penyimpangan asumsi dari uji normalitas, autokorelasi, multikolinearitas, dan heteroskedastisitas.

Hasil penelitian menunjukan bahwa terdapat pengaruh negatif secara parsial antara perputaran piutang dan profitabilitas *(return on assets)*, terdapat pengaruh yang signifikan positif secara parsial antara likuiditas profitabilitas *(return on assets)*, dan terdapat pengaruh yang signifikan secara simultan antara perputaran piutang, likuiditas dan profitabilitas *(return on assets)*,

Kata kunci: perputaran piutang, likuiditas, profitabilitas *(return on assets).*