

ABSTRACT

THE EFFECT OF DEBT TO EQUITY RATIO (DER), RECEIVABLES TURNOVER AND INVENTORY TURNOVER TO PROFITABILITY Study on Food and Beverages company listed in Indonesia Stock Exchange 2010-2014.

This study aims to determine the effect of DER, receivables turnover and inventory turnover on the level of profitability in the Food and Beverages company listed on the Indonesia Stock Exchange of period 2010-2014.

This study used sample of seven Food and Beverages companies listed in Indonesia Stock Exchange period 2010-2014. The data used is secondary data obtained from the site www.idx.co.id. The process of data analysis is done by classic assumption test firstly. Then, it is done by testing the hypothesis. Statistical method used is multiple linear regression, multiple correlation analysis, and analysis coefficient of determination.

The results of this study showed that debt to equity ratio, receivables turnover, and inventory turnover influence significantly on profitability (ROA) on Food And Beverages Company Listed in Indonesia Stock Exchange 2010-2014.

Keywords: Debt to Equity Ratio (DER), receivable turnover, inventory turnover, profitability