

Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh perputaran kas, piutang, persediaan, dan likuiditas terhadap rentabilitas secara parsial pada KPRI di Kabupaten Sampang. Subjek pada penelitian ini merupakan KPRI yang berada di Kabupaten Sampang. Objek yang digunakan yaitu perputaran kas, piutang, persediaan, likuiditas, dan rentabilitas. Pendekatan kuantitatif digunakan dalam penelitian ini, dan analisis data yang digunakan merupakan analisis regresi linier berganda. Teknik pengambilan sampel menggunakan metode *purposive sampling* berdasarkan kriteria. Hasil penelitian ini menunjukkan bahwa perputaran kas tidak berpengaruh terhadap rentabilitas; variabel perputaran piutang berpengaruh signifikan terhadap rentabilitas; variabel perputaran persediaan berpengaruh signifikan terhadap rentabilitas; dan variabel likuiditas berpengaruh signifikan terhadap rentabilitas.

Kata Kunci: *perputaran kas, piutang, persediaan, likuiditas*

Abstract

The purpose of this study was to analyse the effect of turnover of cash, receivables turnover, inventory and liquidity toward rentability partially on KPRI at Sampang Regency. The subject of this study was KPRI in Sampang. The object used was turnover of cash, receivables turnover, availability and liquidity and rentability. Quantitative method was held and multiple linear regression was used in this study. Technique of data sampling used in this study was purposive sampling method in correspond to the criterion. The result of this study showed that the turnover of cash did not affect the rentability; the receivables turnover variable significantly affected the rentability; the turnover of inventory variable significantly affected the rentability; and the liquidity variable significantly affected the rentability.

Keywords: *the turnover of cash, receivables turnover, inventory, liquidity*