

***EFFECT OF CASH TURN OVER, RECEIVABLE TURNOVER AND TOTAL ASSETS  
TURN OVER ON PROFITABILITY OF CONSTRUCTION COMPANY ON THE  
INDONESIA STOCK EXCHANGE***

***By***

***Edhita Maria Deviana***

***Abstrack***

*This study aims to analyze and Prove whether there are effects simultaneous and partially between variable cash turnover accounts, receivable turnover and total assets turnover to profitability at contruction companies on the indonesia stock exhchange. Population in this study is the construction company financial statement data while the sample in this study is the financial statement data for the 2015 – 2019 period. The type of data in this study is quantitative data with secondary data source statitical methods in this study using multiple linear regresion t test, F test coefficient of determination and dominant test. Based on the result of the study, it was concluded that the cash turnover in the opposite direction to profitability with a significance value 0,21 receivable turn over in the same direction to profitability with a significance value of 0,03 total assets turn over in the opposite while based on the F test shows that the variable cash turnover and total assets turnover simultaneously affect profitability because the significance value is less than 0,05 that is equal to 0,03. Total assets turnover has the dominant influence with the highest coefficient of 0,660.*

*Keywords : Cash Turn Over, Receivable Turn Over, Total Assets Turn Over, Profitability*