

ABSTRAK

Penelitian ini bertujuan untuk mengetahui tingkat profitabilitas ditinjau dari perputaran kas dan perputaran piutang dengan menggunakan analisis ROA (*Return On Asset*), ROE (*Return On Equity*) , ROI (*Return On Investment*) pada PT. Teja Sekawan (Pabrik Coklat) Surabaya periode 2015 – 2017. Jenis penelitian ini menggunakan metode deskriptif yang bersifat kuantitatif karena tanpa alat uji statistik. Data diambil dari data sekunder berupa laporan keuangan PT. Teja Sekawan. Sampel pada penelitian ini diambil dengan metode *purposive sampling* berdasarkan periode waktunya selama kurun waktu tiga tahun dimulai 2015 sampai 2017. Analisis data pada penelitian ini menggunakan rumus rasio perputaran kas, rasio perputaran piutang yang berkaitan dengan profitabilitas ROA (*Return On Asset*), ROE (*Return On Equity*) , ROI (*Return On Investment*). Dari hasil analisis dapat diperoleh kesimpulan bahwa tingkat pengembalian kas dan piutang yang lambat atau semakin kecil menunjukkan nilai profitabilitas ROA (*Return On Asset*), ROE (*Return On Equity*) , ROI (*Return On Investment*) menurun dan mengakibatkan kinerja perusahaan menjadi tidak baik.

Kata Kunci : Perputaran Kas, Perputaran Piutang, Profitabilitas ROA (*Return On Asset*) , ROE (*Return On Equity*), ROI (*Return On Investment*)

ABSTRAK

This study aims to determine the level of profitability in terms of cash turnover and accounts receivable turnover using the analysis of ROA (Return On Asset), ROE (Return On Equity), ROI (Return On Investment) at PT. Teja Sekawan (Chocolate Factory) Surabaya for the period 2015 - 2017. This type of research uses a descriptive method that is quantitative because it does not have statistical testing tools. Data taken from secondary data in the form of financial statements of PT. Teja Sekawan. The sample in this study was taken by purposive sampling method based on the time period for a period of three years starting from 2015 to 2017. The data analysis in this study used the cash turnover ratio formula, the receivables turnover ratio related to the profitability of ROA (Return On Asset), ROE (Return On Equity), ROI (Return On Investment). From the analysis, it can be concluded that the slow or smaller rate of return on cash and receivables shows the value of profitability of ROA (Return On Asset), ROE (Return On Equity), ROI (Return On Investment) decreases and results in poor company performance.

Keywords: Cash Turnover, Accounts Receivable Turnover, ROA (Return On Asset) Profitability, ROE (Return On Equity), ROI (Return On Investment)