

**PENGARUH PERPUTARAN PIUTANG, PERPUTARAN PERSEDIAAN,
DAN PERPUTARAN AKTIVA TETAP TERHADAP RETURN ON
INVESTMENT
(Studi Kasus Pada Perusahaan Food and Beverages di Bursa Efek Indonesia
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INTISARI

Penelitian ini bertujuan untuk mengetahui perputaran piutang, perputaran persediaan, dan perputaran aktiva tetap terhadap return on investment pada perusahaan *food and beverages* yang terdaftar di Bursa Efek Indonesia (BEI).

Metode penelitian yang digunakan adalah metode studi kasus. Teknik pengambilan data *purposive sampling* menghasilkan sampel sebanyak 40 data dari 8 perusahaan *food and beverages* yang terdaftar di Bursa Efek Indonesia. Metode analisis statistik yang digunakan dengan analisis deskriptif dan regresi linear berganda untuk menguji hipotesis.

Hasil menunjukkan bahwa tingkat perputaran piutang, perputaran persediaan, dan perputaran aktiva tetap secara simultan berpengaruh terhadap *return on investment* sebesar 39,7%. Secara parsial, perputaran piutang tidak berpengaruh signifikan terhadap *return on investment*. Perputaran persediaan secara parsial tidak berpengaruh signifikan terhadap *return on investment*. Dan Perputaran aktiva tetap secara parsial berpengaruh signifikan terhadap *return on investment*.

Kata kunci : perputaran piutang, perputaran persediaan, perputaran aktiva tetap, *return on investment*

**THE EFFECT OF RECEIVABLE TURNOVER, INVENTORY TURNOVER
AND FIXED ASSET TURNOVER TO RETURN ON INVESTMENT
(Case Study On Food and Beverage Companies In The Indonesia Stock
Exchange Period 2010-2014)**

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ABSTRACT

The study aims to determine the effect of receivable turnover, inventory turnover and fixed assets turnover against the return on investment in food and beverage companies listed on the Indonesia Stock Exchange (IDX).

The method used is the case study method. Purposive sampling techniques of data collection resulted in a sample of 40 data from eight food and beverage companies who listed on the Indonesia Stock Exchange (IDX). Statistical analysis methods used by descriptive analysis and multiple linear regression to test the hypothesis.

The results showed that receivable turnover, inventory turnover and fixed assets turnover simultaneously affect the return on investment by 39,7%. Partially, receivable turnover doesn't significantly effect on return on investment. Inventory turnover is partially doesn't significant effect on return on investment. And fixed assets turnover is partially significant effect on return on investment.

Keywords : receivable turnover, inventory turnover, fixed assets turnover, return on investment