

ABSTRACT

The purpose of this study was to determine the effect of Average payment period (APP), Average Collection Period (ACP) Inventory Turnover In Days (ITID), and Current Ratio (CR) on the profitability of a Go Public Property Company with Size as control variable. Profitability is proxied by ROA as a measure of the size of profit that produced.

The sample in this study is a property company that listed on the IDX (Indonesia Stock Exchange) during the period 2013-2017. The number of samples were 22 company taken by purposive sampling method. The analytical method of this study uses multiple linear regression with the SPSS 25 program which has previously passed the classic assumption test.

The results of this study indicate that Average payment period (APP) and Current Ratio (CR) have a positive and significant effect on ROA. Average collection period (ACP) has a negative and significant effect on ROA. Inventory turnover in days has a positive significant effect on ROA.

Keyword : ROA, average payment period, average collection period, inventory turnover in days, current ratio, firm size