

## **ABSTRACT**

*The aims to this study was to examine the effect of Cash Turnover (CTO), Receivable Turnover (RTO), Inventory Turnover (ITO), Current Ratio (CR), and Sales Growth on profitability of consumer goods companies in Indonesia which proxied by Return On Assets (ROA).*

*The population in this study is the consumer goods companies that listed in the Indonesia Stock Exchange (IDX) since 2012 until 2016. This research use Purposive sampling is used as sampling method in this research with company criteria have complete publication report in year 2012 - 2016, and company having positive ROA. In this research there are 24 consumer goods companies used as sample. The data in this research is obtained from the website of bloomberg and the financial statements of consumer goods companies which have been published by Indonesia Stock Exchange (IDX). In analyzing this research using multiple linier regression analysis technique. However, previously done the classical assumption test first.*

*From the result of hypothesis test simultaneously (Test F) indicate that CTO, RTO, ITO, Current Ratio, and Sales growth in research seen have value of F equal to 17,247 and significance value equal to 0.000. While based on result of partial hypothesis test (t test) show that CTO, RTO, ITO, and Current Ratio have positive and significant influence to ROA, While Sales growth have negative and not significant influence to Return On Assets (ROA). The results of this study show that the variable Current Ratio gives the greatest influence on Return On Assets (ROA). The result of adjusted R square or test of coefficient of determination in regression model equal to 0,441. This shows that the influence of the independent variables of CTO, RTO, ITO, Current Ratio, and Sales Growth on dependent variable (ROA) is 44.1% with the remaining 55.9% influenced by other independent variables outside of this study.*

*Keywords: ROA, CTO, RTO, ITO, Current Ratio, and Sales growth*