

## **ABSTRACT**

*This study aims to analyze the effect of cash turnover, inventory turnover, accounts receivable turnover on profitability, studies in Retail Companies listed on the Stock Exchange for the period 2011-2017. In this study the sample amounted to 83 using the purposive sampling method with the type of data that is secondary data. The analytical tool used is Multiple Regression Analysis using Eviews 9.*

*Based on the analysis that has been done, the results show that cash turnover has a significant negative effect on profitability, inventory turnover has a significant positive effect, and accounts receivable turnover has no significant effect on probability.*

***Keywords: Cash Turnover, Inventory Turnover, Receivable Turnover, Profitability, Working Capital.***