

ABSTRAK

Muzammil. 2020. Skripsi. **“Pengaruh Perputaran Kas, Perputaran Piutang dan Capital Adequacy Ratio (CAR) Terhadap Rentabilitas Pada Badan Keswadayaan Masyarakat (BKM) Artha Mas Mulya Kota Probolinggo”**. Program Studi Akuntansi, Fakultas Ekonomi, Universitas Panca Marga Probolinggo.

Penelitian dilakukan di Badan Keswadayaan Masyarakat Kota Probolinggo dengan tujuan untuk mengetahui “Pengaruh Perputaran Kas (X_1) dan Perputaran Piutang (X_2) dan *Capital Adequacy Ratio* (CAR) secara simultan, parsial dan dominan Terhadap Rentabilitas (Y) Pada Badan Keswadayaan Masyarakat (BKM) Artha Mas Mulya Kota Probolinggo”. Dan untuk mengetahui pengaruh dominan antara variabel Perputaran Kas (X_1), Perputaran Piutang (X_2) dan *Capital Adequacy Ratio* (CAR) (X_3) terhadap Rentabilitas (Y) Pada Badan Keswadayaan Masyarakat (BKM) Artha Mas Mulya Kota Probolinggo.

Jenis penelitian yang digunakan adalah penelitian deskriptif pendekatan asosiatif, dimana peneliti akan mendeskripsikan hasil dari hubungan antara variabel bebas dengan variabel terikat.

Hasil penelitian menunjukkan bahwa terdapat pengaruh signifikan antara Perputaran Kas, Perputaran Piutang dan *Capital Adequacy Ratio* (CAR) terhadap Rentabilitas secara simultan, hal ini dibuktikan dengan nilai Fhitung > Ftabel ($15.796 > 2.76$), Terdapat pengaruh signifikan antara Perputaran Kas dan Perputaran Piutang dan *Capital Adequacy Ratio* (CAR) terhadap Rentabilitas secara parsial, hal ini dibuktikan dengan nilai thitung > ttabel Perputaran Kas ($2.463 > 2.00030$), nilai thitung > ttabel Perputaran Piutang ($2.599 > 2.00030$) dan nilai thitung > ttabel CAR ($2.120 > 2.00030$). Sehingga dapat dikatakan bahwa Ho ditolak yang artinya Perputaran Kas, Perputaran Piutang dan *Capital Adequacy Ratio* (CAR) secara parsial berpengaruh signifikan positif terhadap Rentabilitas.

Kata Kunci : Perputaran Kas, Perputaran Piutang, *Capital Adequacy Ratio* (CAR), Rentabilitas

ABSTRACT

Muzammil. 2020. **“The Influence of Cash Turnover, Accounts Receivable Turnover and Capital Adequacy Ratio (CAR) on Profitability at Community Self-Reliance Body (BKM) Artha Mas Mulya, Probolinggo City”.** Accounting Study Program, Faculty of Economics, Panca Marga University, Probolinggo.

The research was conducted at the Probolinggo City Community Self-Reliance Agency with the aim of knowing the "Effect of Cash Turnover (X1) and Turnover of Accounts Receivable (X2) and Capital Adequacy Ratio (CAR) simultaneously, partially and dominantly on Profitability (Y) at the Community Self-Help Agency (BKM). Artha Mas Mulya City of Probolinggo ". And to determine the dominant influence between the variable Cash Turnover (X1), Accounts Receivable Turnover (X2) and Capital Adequacy Ratio (CAR) (X3) on Profitability (Y) at the Community Self-Reliance Body (BKM) Artha Mas Mulya, Probolinggo City.

The type of research used is descriptive associative approach, where the researcher will describe the results of the relationship between the independent variable and the dependent variable.

The results show that there is a significant influence between Cash Turnover, Accounts Receivable Turnover and Capital Adequacy Ratio (CAR) on Profitability simultaneously, this is evidenced by the value of $F_{count} > F_{table}$ ($15,796 > 2.76$), There is a significant influence between Cash Turnover and Accounts Receivable Turnover and Capital. Partial Adequacy Ratio (CAR) to Profitability, this is evidenced by the value of $t_{count} > t_{table}$ of cash turnover ($2.463 > 2.00030$), $t_{count} > t_{table}$ receivable turnover ($2.599 > 2.00030$) and $t_{count} > CAR t_{table}$ ($2.120 > 2.00030$). So it can be said that H_0 is rejected, which means that Cash Turnover, Accounts Receivable Turnover and Capital Adequacy Ratio (CAR) partially have a significant positive effect on Profitability.

Keywords: Cash Turnover, Accounts Receivable Turnover, Capital Adequacy Ratio (CAR), Rentability