ABSTRAK

Intan Lestari, 143010050, 2018, Pengaruh *Receivable Turnover, Cash Ratio,* dan *Cash Turnover* terhadap *Net Profit Margin* pada PT. Pasar Swalayan Maju Bersama Glugur Kota Medan, STIE Eka Prasetya, Program Studi Akuntansi, Pembimbing I : Basuki Soleh, S.E., M.Si., Pembimbing II : Putri Wahyuni, S.E., M.Si.

Penelitian ini bertujuan untuk mengetahui pengaruh *Receivable Turnover*, *Cash Ratio*, dan *Cash Turnover* terhadap *Net Profit Margin* secara parsial dan secara simultan pada PT. Pasar Swalayan Maju Bersama Glugur Kota Medan. Penelitian ini menggunakan jenis data kuantitatif dan sumber data merupakan data sekunder. Unit analisis dan observasi dalam penelitian ini adalah perusahaan ritel di kota Medan, dengan jumlah populasi sebanyak 36 bulan laporan keuangan periode Januari 2015 – Desember 2017. Sampel dari penelitian ini adalah 36 bulan laporan keuangan, sejumlah dengan populasi peneliti karena peneliti menggunakan sampel jenuh. Teknik analisis yang digunakan adalah analisis linier berganda dengan persamaan regresi. ***Net Profit Margin* = 0.199 + 0.016 *Receivable Turnover* + 0.002 *Cash Ratio* − 0.062 *Cash Turnover* + e**. Peneliti juga menggunakan tingkat signifikan 5%.

Hasil penelitian secara parsial menunjukkan bahwa *Receivable Turnover* memiliki nilai t_{hitung} > t_{tabel} yaitu 3.955 > 2.036 dan nilai signifikan < 0.05 yaitu 0.000 < 0.05, *Cash Ratio* memiliki nilai t_{hitung} > t_{tabel} yaitu 5.217 > 2.036 dan nilai signifikan < 0.05 yaitu 0.000 < 0.05, serta *Cash Turnover* memiliki nilai t_{hitung} < t_{tabel} yaitu -6.019 < 2.036 dan nilai signifikan < 0.05 yaitu 0.000 < 0.05. Hasil penelitian secara simultan menunjukkan bahwa *Receivable Turnover, Cash Ratio,* dan *Cash Turnover* memiliki nilai F_{hitung} > F_{tabel} yaitu 18.696 > 2.67 dan nilai signifikan < 0.05 yaitu 0.000 < 0.05. Koefisien determinasi (*Adjusted R Square*) sebesar 0.603 atau 60.3% yang berarti variabel *Net Profit Margin* dapat dijelaskan oleh variabel *Receivable Turnover, Cash Ratio,* dan *Cash Turnover*.

Kesimpulan dari hasil penelitian ini menunjukkan bahwa secara parsial *Receivable Turnover* berpengaruh signifikan terhadap *Net Profit Margin*, *Cash ratio* berpengaruh signifikan terhadap *Net Profit Margin* dan *Cash Turnover* tidak berpengaruh signifikan terhadap *Net Profit Margin*. Secara simultan *Receivable Turnover, Cash Ratio, dan Cash Turnover* berpengaruh signifikan terhadap *Net Profit Margin*.

Kata kunci : *Net Profit Margin, Receivable Turnover, Cash ratio, Cash Turnover.*

ABSTRACT

Intan Lestari, 143010050, 2018, The Effect of Receivable Turnover, Cash Ratio and Cash Turnover on Net Profit Margin at PT. Pasar Swalayan Maju Bersama Glugur Medan City, STIE Eka Prasetya, Accounting Studies Program, Advisor I : Basuki Soleh, S.E., M.Si., Advisor II : Putri Wahyuni, S.E., M.Si.

This study aims to determine the effect of Receivable Turnover, Cash ratio, and Cash Turnover on Net Profit Margin partially and simultaneously on retail company at PT. Pasar Swalayan Maju Bersama Glugur Medan city. This research is based on quantitative data type and the data source is from secondary data. The unit analysis and observation in this study is retail company in Medan city, with total of population is 36 months financial statements with period from January 2015 – December 2017. Sample of this research is 36 months financial statements as much as the population because researcher used saturated sample. The method of analysis used in this study is multiple linier regression analysis. **Net Profit Margin = 0.199 + 0.016 Receivable Turnover + 0.002 Cash Ratio – 0.062 Cash Turnover + e***. Researcher also use significant level 5%.*

The result of partial research shows that Receivable Turnover has value $t_{count} > t_{table}$ which is 3.955 > 2.036 and significant value < 0.05 which is 0.000 < 0.05, Cash Ratio has value $t_{count} > t_{table}$ which is 5.217 > 2.036 and significant value < 0.05 which is 0.000 < 0.05, and Cash Turnover has value $t_{count} < t_{table}$ which is -6.019 < 2.036 and significant value < 0.05 which is 0.000 < 0.05. The result of simultaneous research shows that Receivable Turnover, Cash Ratio, and Cash Turnover have value $F_{count} > F_{table}$ which is 18.696 > 2.67 and significant value < 0.05 which is 0.000 < 0.05. The coefficient of determination (Adjusted R Square) is 0.603 or 60.3% which means that Net Profit Margin variable can be explained by Receivable Turnover variable, Cash Ratio variable, and Cash Turnover variable.

The conclusion from partial research shows that Receivable Turnover has a significant effect on Net Profit Margin, Cash Ratio has a significant effect on Net Profit Margin and Cash Turnover has no significant effect on Net Profit Margin. The conclusion from simultaneous research shows that Receivable Turnover, Cash Ratio, and Cash Turnover have a significant effect on Net Profit Margin.

Keywords : Net Profit Margin, Receivable Turnover, Cash Ratio, Cash Turnover.