

## **ABSTRAK**

*This study aimed to analyze Factors Affecting the Profitability of Companies. The object of this research is a manufacturing companies consumer goods industry sector listed in Indonesia Stock Exchange Year 2012-2014. In this study sample was 66 used samples selected by purposive sampling method. Analysis tool used is the Statistical Product and Service Solutions (SPSS. 15)*

*Based on the analysis that has been done shows that the turnover of accounts receivable and inventory turnover significantly affect profitability, but variable cash turnover did not affect the profitability.*

*Keywords: Cash Turnover, Accounts Receivable Turnover, Inventory Turnover and Profitability*