

ABSTRACT

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THE EFFECT OF CASH TURNOVER, RECEIVABLE TURNOVER AND INVENTORY TURNOVER ON LIQUIDITY IN AUTOMOTIVE COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE (IDX) 2018-2023

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This study aims to find out the effect of cash turnover, receivable turnover and inventory turnover on liquidity using the current ratio in automotive companies listed on the Indonesia Stock Exchange. The variables of this study are cash turnover, receivable turnover, inventory turnover and liquidity. The population in this study is automotive companies listed on the Indonesia Stock Exchange in 2018-2023. The sampling technique is the purposive sampling technique. The results of the study stated that (a) Cash Turnover (X_1) has a negative and significant influence on Liquidity (Y) in automotive companies. (b) Receivable Turnover (X_2) has a negative and significant influence on Liquidity (Y) in automotive companies. (c) Inventory Turnover (X_3) has no influence and is not significant on Liquidity (Y) in automotive companies.

Keywords: cash turnover, receivable turnover, inventory turnover, liquidity, current ratio and automotive