

**ABSTRAK**

**PENGARUH *CASH TURNOVER*, *RECEIVABLE TURNOVER*,  
*DEBT TO EQUITY RATIO*, DAN *PROFIT MARGIN* TERHADAP  
RENTABILITAS EKONOMI**

**Studi Kasus di Puskopdit Handriya Sanggraha Sumatera Selatan**

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Penelitian ini bertujuan untuk mengetahui pengaruh *cash turnover*, *receivable turnover*, *debt to equity ratio* dan *profit margin* terhadap rentabilitas ekonomi koperasi simpan pinjam.

Penelitian ini adalah studi kasus di koperasi sekunder Puskopdit Handriya Sanggraha Sumatera Selatan. Data dikumpulkan menggunakan teknik dokumentasi. Pemilihan sampel dalam penelitian ini menggunakan *purposive sampling*. Penelitian ini menggunakan teknik analisis regresi data panel.

Hasil penelitian ini menunjukkan bahwa: (1) *cash turnover* tidak berpengaruh positif terhadap rentabilitas ekonomi; (2) *receivable turnover* berpengaruh positif terhadap rentabilitas ekonomi; (3) *debt to equity ratio* berpengaruh negatif terhadap rentabilitas ekonomi; dan (4) *profit margin* berpengaruh positif terhadap rentabilitas ekonomi.

Kata kunci: *cash turnover*, *receivable turnover*, *debt to equity ratio*, *profit margin*, dan rentabilitas ekonomi.

**ABSTRACT**

**THE INFLUENCE OF THE CASH TURNOVER, RECEIVABLE  
TURNOVER, DEBT TO EQUITY RATIO, AND PROFIT  
MARGIN ON THE ECONOMIC RENTABILITY**

**Case Study in Puskopdit Handriya Sanggraha Sumatera Selatan**

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This study is aimed to determine the effect of cash turnover, receivable turnover, debt to equity ratio (DER), and profit margin to economic rentability of a credit unions (CU).

This study is case study in Puskopdit Handriya Sanggraha Sumatera Selatan. Data was collected using documentation technique. The sampel in this study was taken using purposive sampling.

The results of this study indicate that (1) cash turnover doesn't have a positive effect to economic rentability; (2) receivable turnover has positive effect to economic rentability; (3) DER has negative effect to economic rentability; (4) profit margin has positive effect to economic rentability.

**Keywords:** cash turnover, receivable turnover, debt to equity ratio, profit margin, and economic rentability.