***ABSTRACT***

*Companies are required to step ahead of its competitors in order to achieve company goals that have been established, one of which generates maximum profit (profitability) in order to retain the viability of expanding the scale of the company. This study aimed to verify the effect of cash turnover, inventory turnover and accounts receivable turnover on profitability (ROA). This research was carried out on food and beverage companies listed in Indonesia Stock Exchange (IDX). The data used are secondary data from the financial statements of food and beverage companies. Its population is a food and beverage company by 20 companies in the period 2010-2013. The sample used 14 companies, using the technique of purpussive sampling . Analysis of data using multiple linear regression. The results showed that the variable cash turnover did not affect the profitability, inventory turnover positive effect on the profitability and accounts receivable turnover negatively affect profitability.*

*Keywords: profitability (ROA), cash turnover, inventory turnover, accounts receivable turnover.*