

**PENGARUH PERPUTARAN KAS, PERPUTARAN PERSEDIAAN DAN  
PERTUMBUHAN PENJUALAN TERHADAP PROFITABILITAS UMKM  
PENGRAJIN BAMBU DESA TIGAWASA**

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**Abstrak**

Penelitian ini bertujuan untuk menguji: (1) pengaruh perputaran kas secara parsial terhadap profitabilitas UMKM pengrajin bambu Desa Tigawasa, (2) pengrauh perputaran persediaan secara parsial terhadap profitabilitas UMKM pengrajin bambu Desa Tigawasa, (3) pengaruh pertumbuhan penjualan secara parsial terhadap profitabilitas UMKM pengrajin bambu Desa Tigawasa, (4) pengaruh perputaran kas, perputaran persediaan dan pertumbuhan penjualan secara simultan terhadap profitabilitas pengrajin bambu Desa Tigawasa. Jenis penelitian yang dilakukan dalam penelitian ini yaitu penelitian kuantitatif deskriptif dengan menggunakan data primer. Sampel dalam penelitian ini terdiri dari 15 UMKM pengrajin bambu Desa Tigawasa selama periode waktu 2020- 2022 dengan teknik penentuan sampel menggunakan metode sampling jenuh. Teknik analisis yang digunakan adalah analisis regresi linear berganda dengan SPSS. Hasil penelitian menunjukan bahwa (1) perputaran kas dan perputaran persediaan berpengaruh signifikan terhadap profitabilitas, (2) pertumbuhan penjualan tidak berpengaruh signifikan terhadap profitabilitas, (3) perputaran kas, perputaran persediaan dan pertumbuhan penjualan berpengaruh signifikan secara simultan terhadap profitabilitas UMKM pengrajin bambu Desa Tigawasa. Dengan nilai Adjusted R Square sebesar 0,765 yang artinya sebesar 76,5% profitabilitas dipengaruhi oleh perputaran kas, perputaran persediaan dan pertumbuhan penjualan, sisanya sebesar 23,5% dipengaruhi oleh variabek lain di luar penelitian mi.

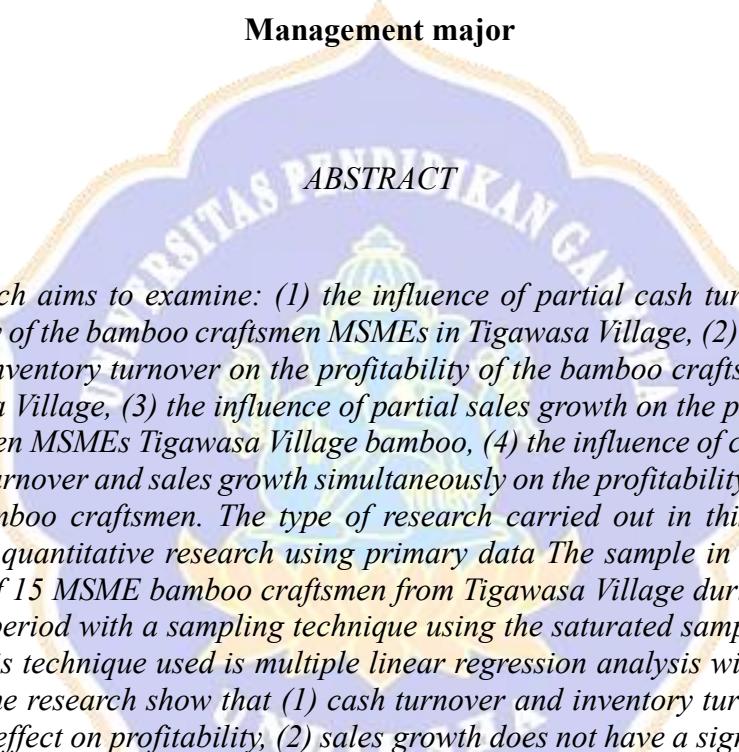
Kata Kunci: Perputaran Kas, Perputaran Persediaan, Pertumbuhan Penjualan dan Profitabilitas

**THE INFLUENCE OF CASH TURNOVER, INVENTORY TURNOVER,  
AND SALES GROWTH ON THE PROFITABILITY OF TIGAWASA  
VILLAGE BAMBOO CRAFT MSMEs**

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This research aims to examine: (1) the influence of partial cash turnover on the profitability of the bamboo craftsmen MSMEs in Tigawasa Village, (2) the influence of partial inventory turnover on the profitability of the bamboo craftsmen MSMEs in Tigawasa Village, (3) the influence of partial sales growth on the profitability of the craftsmen MSMEs Tigawasa Village bamboo, (4) the influence of cash turnover, inventory turnover and sales growth simultaneously on the profitability of Tigawasa Village bamboo craftsmen. The type of research carried out in this research is descriptive quantitative research using primary data. The sample in this research consisted of 15 MSME bamboo craftsmen from Tigawasa Village during the 2020-2022 time period with a sampling technique using the saturated sampling method. The analysis technique used is multiple linear regression analysis with SPSS. The results of the research show that (1) cash turnover and inventory turnover have a significant effect on profitability, (2) sales growth does not have a significant effect on profitability, (3) cash turnover, inventory turnover, and sales growth have a significant simultaneous effect on the profitability of the UMKM bamboo craftsmen in Tigawasa Village. With an Adjusted R Square value of 0.765, which means that 76.5% of profitability is influenced by cash turnover, inventory turnover, and sales growth, the remaining 23.5% is influenced by other variables outside this research.

**Keywords:** Cash Turnover, Inventory Turnover, Sales Growth and Profitability<sup>iii</sup>