

## ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh jumlah perputaran kas dan perputaran piutang terhadap Sisa Hasil Usaha (SHU) pada KPRI Delta Makmur di Sidoarjo dengan metode *purposive sampling*. Jenis dan sumber data diperoleh dari data sekunder. Total Sampel berjumlah 32 sampel data laporan neraca tahun 2019-2021. Teknik analisis yang dipakai antara lain uji asumsi klasik, analisis regresi linear berganda, dan uji hipotesis. Hasil penelitian menyatakan bahwa perputaran kas berpengaruh terhadap positif dan signifikan sisa hasil usaha (SHU), perputaran piutang memiliki tidak berpengaruh terhadap Sisa Hasil Usaha (SHU) dan perputaran kas dan perputaran piutang berpengaruh positif dan signifikan secara simultan terhadap Sisa Hasil Usaha

Kata Kunci : Perputaran Kas, Perputaran Piutang, Sisa Hasil Usaha.

## **ABSTRACT**

*This study aims to analyze the influence of the amount of cash turnover and accounts receivable turnover on the Remaining Results of Operations (SHU) at KPRI Delta Makmur in Sidoarjo with a purposive sampling method. Types and sources of data obtained from secondary data. The total sample is 32 samples of balance report data for 2019-2021. The analysis techniques used include classical assumption tests, multiple linear regression analysis, and hypothesis testing. The results of the study stated that cash turnover had a positive and significant effect on the remaining results of operations (SHU), accounts receivable turnover had no effect on the remaining operating results (SHU) and cash turnover and receivables turnover had a positive and significant simultaneous effect on the remaining operating results.*

*Keywords: Cash Turnover, Accounts Receivable Turnover, Residual Results of Operations.*