

Analisis korelasi dan pengaruh profitabilitas serta ukuran perusahaan terhadap cash conversion cycle pada perusahaan manufaktur terbuka yang terdaftar di Bursa Efek Indonesia periode 2007-2011 =  
Profitability and firm size correlation analysis and its impact on cash conversion cycle with reference to manufacture industries listed in the Indonesia Stock Exchange period 2007-2011

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Abstrak

Skripsi ini menganalisa mengenai korelasi dan pengaruh profitabilitas serta ukuran perusahaan terhadap perubahan cash conversion cycle. Ukuran profitabilitas dinyatakan oleh return on aset (ROA) dan return on equity (ROE), sedangkan ukuran perusahaan dinyatakan dalam net sales dan total aset. Penulis mengumpulkan data laporan dari perusahaan dalam industri manufaktur di BEI periode 2007-2011. Uji data dalam penelitian ini dilakukan menggunakan Eviews6. Uji Anova menyatakan bahwa terdapat perbedaan panjang CCC, ROE, ROA, net sales dan total aset di tiap sektor dalam variabel penelitian. Uji korelasi Pearson menyatakan terdapat korelasi negatif antara variabel ROE, ROA dan net sales terhadap CCC, namun terdapat korelasi positif antara total aset dan panjang CCC. Untuk melihat adanya pengaruh, peneliti menggunakan metode data panel dengan estimasi fixed effect. Hasil uji t statistik yang dilakukan secara parsial, memiliki hasil yang sama dengan uji F yang dilakukan secara simultan. Hal itu berarti variabel independen yaitu ROE, ROA, net sales dan total aset memiliki pengaruh terhadap variabel dependen yaitu cash conversion cycle.

*This thesis analyzes the correlation and impact the profitability and company size to the changes of the cash conversion cycle. Measure of profitability expressed by return on assets (ROA) and return on equity (ROE), while the size of the company stated in net sales and total assets. The authors collected data reports from companies in the manufacturing industry in the Indonesia Stock Exchange for the period of 2007-2011. Test data in this study conducted using Eviews 6. Anova test states that there are differences in the length of CCC, ROE, ROA, net sales and total assets in each sector of the study variables. Pearson correlation test stated that there is a negative correlation between the variables ROE, ROA and net sales to the CCC, but there is a positive correlation between total assets and long-CCC. To see the effect, researchers using panel data with fixed effect estimation. The results of the statistical t-test done partially, have the same results with the F test performed simultaneously. That means that the independent variable is ROE, ROA, net sales and total assets possess an influence on the dependent variable is the cash conversion cycle.*