

Analisis pengaruh manajemen piutang terhadap profitabilitas studi kasus perusahaan manufaktur yang tercatat di BEI tahun 2005 2013 = Impact of account receivables management on profitability case study of manufacturing firms listed in BEI 2005 2013

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Abstrak

Skripsi ini menganalisa pengaruh manajemen piutang terhadap profitabilitas perusahaan manufaktur dalam periode 2005 hingga 2013. Manajemen piutang diukur berdasarkan rata rata periode penagihan piutang yang dinyatakan dengan average collection period. Untuk memperjelas pengaruh manajemen piutang terhadap profitabilitas, maka ditambahkan variabel variabel independen lain seperti current ratio, size, dan financial debt ratio. Ukuran profitabilitas dinyatakan dengan gross operating profit. Pengolahan data dilakukan dengan Eviews 7. Untuk menguji pengaruh, digunakan model fixed effect dengan pendekatan generalized least square (GLS). Dari hasil pengujian diketahui terdapat pengaruh signifikan antara variabel average collection period, current ratio, size, dan financial debt ratio terhadap gross operating profit.

*This thesis analyzes the impact of account receivables management on profitability in manufacturing firms from 2005 2013. Effectiveness of account receivable management is measured by average collection period, current ratio, financial debt ratio and firm size, while profitability is proxied by gross operating profit. Test data in this study conducted using Eviews 7. To see the impact of account receivables management on profitability, researchers use fixed effect model with generalized least square (GLS). The result shown that average collection period, current ratio, size, and financial debt ratio have significant impact on gross operating profit.*