

Pengaruh manajemen working capital terhadap kinerja perusahaan sub-sektor tourism, restaurant & hotel, transportation, dan retail trade sebagai penunjang industri pariwisata di Indonesia periode tahun 2007-2013 = The impact of working capital management on corporate performance of tourism, restaurant hotel, transportation, and retail trade sub sector as tourism supporting industry in Indonesia from 2007 to 2013 / Nurul Ersya Purnamawinny

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Abstrak

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Penelitian ini bertujuan untuk mengetahui pengaruh manajemen working capital yang diprosikan oleh cash conversion cycle (CCC), net trade cycle (NTC), dan ketiga komponen CCC (account receivable days, inventory days, account payable days) terhadap kinerja perusahaan-perusahaan penunjang industri pariwisata di Indonesia periode 2007-2013. Penelitian ini menggunakan data sekunder dari perusahaan yang tercatat di Bursa Efek Indonesia pada sub-sektor tourism, restaurant & hotel, transportation, dan retail trade. Hasil penelitian menunjukkan bahwa manajemen modal kerja tidak memiliki pengaruh yang signifikan terhadap kinerja perusahaan. Namun, account payable days yang merupakan komponen dari cash conversion cycle memiliki pengaruh negatif signifikan terhadap kinerja perusahaan penunjang industri pariwisata di Indonesia

**ABSTRACT**  
This study aimed to determine the effect of working capital management which measured by cash conversion cycle (CCC), net trade cycle (NTC), and the component of cash conversion cycle (account receivable days inventory days account payable days) on corporate performance of tourism-supporting industry in Indonesia from 2007 to 2013. This study used secondary data that listed in Indonesian Stock Exchange in sub sector tourism, restaurant & hotel, transportation, and retail trade. The result showed that the working capital management has no significant relationship with corporate performance of tourism-supporting industry in Indonesia. Contrary to that result, account payable days as one of the components of cash conversion cycle has negative relationship statistically significant with corporate performance of tourism supporting industry in Indonesia.