

Analisis pengaruh manajemen modal kerja rasio hutang ukuran perusahaan dan pertumbuhan penjualan terhadap profitabilitas perusahaan studi kasus perusahaan manufaktur yang tercatat di bej tahun 2009-2014 = The impact of working capital management on firm's profitability case study of manufacturing firms listed in bej 2009-2014 / Nurul Annisa

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Abstrak

Penelitian ini dilakukan untuk menguji pengaruh manajemen modal kerja terhadap profitabilitas perusahaan manufaktur yang terdaftar di BEI dalam periode 2009 hingga 2014 Profitabilitas perusahaan dinyatakan dengan return on assets ROA Manajemen modal kerja diukur dengan menggunakan average collection period average payment period inventory turnover in days debt ratio firm size dan sales growth Pengolahan data dilakukan dengan menggunakan program aplikasi Stata SE 10 Dari hasil pengujian diketahui terdapat pengaruh negatif signifikan antara average collection period average payment period inventory turnover in days debt ratio dan firm size terhadap profitabilitas perusahaan namun pengaruh negatif dan tidak signifikan ditemukan antara inventory turnover in days terhadap profitabilitas perusahaan Sedangkan sales growth memiliki pengaruh positif signifikan terhadap profitabilitas perusahaan.

*The aim of this study is to examine the relationship of working capital management and profitability of manufacturing firms listed on BEI during 2009 2014 Profitability is measured by return on assets while working capital management is measured by average collection period average payment period inventory turnover in days debt ratio firm size and sales growth Test data of this study conducted using Stata SE 10 The result found that average collection period average payment period inventory turnover in days debt ratio and firm size have negative significant impact on profitability but a negative and insignificant impact found between inventory turnover in days on profitability while sales growth has a positive significant impact on profitability.*