

## Pengaruh dari manajemen modal kerja terhadap profitabilitas pada perusahaan manufaktur di Indonesia periode 2009-2013 = Effects of working capital toward profitability on manufacture's company in Indonesia in periode 2009-2013

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### Abstrak

[Tujuan penulisan penelitian ini adalah untuk mengetahui hubungan serta pengaruh dari manajemen modal kerja terhadap profitabilitas untuk perusahaan manufaktur di Indonesia dengan melihat rasio perputaran hutang, piutang dan persediaan pada periode 2009-2013. Jumlah perusahaan yang termasuk kedalam penelitian ini adalah sebanyak 175 perusahaan dengan periode 5 tahun. Pada penelitian ini menggunakan 1 model dengan jumlah total 4 rasio yang digunakan untuk menggambarkan modal kerja dan profitabilitas, antara lain return on assets, account receivable turnover, account payable turnover dan inventory turnover. Hasil dari penelitian ini menunjukkan bahwa variabel account receivable turnover dan inventory turnover berpengaruh terhadap profitabilitas, namun variabel account payable turnover tidak berpengaruh terhadap profitabilitas secara signifikan.

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