

Analisis pengaruh manajemen piutang dan utang terhadap profitabilitas pada perusahaan manufaktur yang tercatat di Bursa Efek Indonesia = Impact of account receivables and payables management on the profitability of manufacturing firms listed in Indonesia Stock Exchange

Indra Adhitya Eka Putri, author

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Abstrak

Skripsi ini menganalisa pengaruh manajemen piutang dan utang terhadap profitabilitas perusahaan manufaktur yang tercatat di Bursa Efek Indonesia dalam periode 2010 hingga 2014. Manajemen Piutang diukur berdasarkan periode rata-rata penagihan piutang yang dinyatakan dengan average collection period. Dan Manajemen Utang diukur berdasarkan rata-rata periode penagihan utang yang dinyatakan dengan average payment period. Variabel independen lainnya yaitu current ratio, firm size, dan financial debt ratio. Ukuran profitabilitas dinyatakan dengan gross operating profit. Pengolahan data dilakukan dengan Eviews. 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, average payment period, firm size, dan financial debt ratio terhadap gross operating profit, kecuali variabel current ratio.

.....This thesis analyzes the impact of account receivables and payables management on the profitability in manufacturing firms listed in Indonesia Stock Exchange from 2010-2014. Effectiveness of account receivable management is measured by average collection period. And effectiveness of account payable management is measured by average payment period. Other independent variables such as current ratio, firm size, and financial debt ratio. Profitability is proxied by gross operating profit. Test data in this study conducted using Eviews. To see the impact of account receivable and payable management on the profitability, researchers use fixed effect model with generalized least squares (GLS). The results shown that average collection period, average payment period, firm size, and financial debt ratio to gross operating profit, except current ratio.