

# Analisi pengaruh manajemen modal kerja terhadap profitabilitas perusahaan skala kecil dan menengah yang tercatat di Bursa Efek Indonesia periode 2011-2015 = The effect of working capital management on listed small medium enterprise's profitability period 2011-2015

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## Abstrak

### <b>ABSTRAK</b><br>

Skripsi ini membahas pengaruh manajemen modal kerja terhadap profitabilitas perusahaan tercatat di Bursa Efek Indonesia BEI yang berskala kecil dan menengah, sesuai kriteria UKM dalam Undang-undang nomor 20 tahun 2008, periode penelitian 2011 hingga 2015. Skripsi ini merupakan penelitian kuantitatif dengan data unbalanced panel dan diuji menggunakan regresi panel data, model random effect. Hasil penelitian ini menemukan hubungan negatif antara manajemen utang dan siklus konversi kas terhadap profitabilitas, serta menemukan hubungan positif antara manajemen piutang dan manajemen persediaan terhadap profitabilitas UKM. Pengaruh signifikan ditemukan pada manajemen utang terhadap profitabilitas dan manajemen persediaan terhadap profitabilitas. Penelitian ini adalah baru untuk UKM di Indonesia karena kebanyakan penelitian mengenai manajemen modal kerja di Indonesia ditujukan untuk perusahaan-perusahaan besar.

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### <b>ABSTRACT</b><br>

The purpose of this study is to examine the effect of working capital management to profitability of listed small medium enterprise SME , according to SME rsquo s characteristics written on SME rsquo s law 2008 number 20, within 2011 2015. This study use quantitative approach with unbalanced panel data and conducted by panel data regression, with radom effect model. This research found that working capital manajemen influence the profitability of SME. This study reveals that there are positive relationship between number of days account payable and cash conversion cycle to the profitability of SME, also negative relationship between number of days inventory and number of days account receivable to the profitability of SME. The significant effect was found on the number of days account payable to profitability, and number of days inventory to profitability. This is the new study in Indonesia rsquo s small medium enterprise since many study of working capital management in Indonesia was purposed to big companies instead of small medium enterprise.