

Analisis pengaruh manajemen modal kerja terhadap profitabilitas perusahaan pada sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia tahun 2011-2015 = Analysis of working capital management's effect on corporate profitability in the consumer goods industry sector listed in Indonesia stock exchange year 2011-2015

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Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh manajemen modal kerja terhadap profitabilitas perusahaan pada sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia tahun 2011-2015. Hasil penelitian menunjukkan bahwa manajemen modal kerja yang diukur melalui siklus konversi kas, average collection period, dan net trade cycle terbukti berpengaruh negatif signifikan terhadap profitabilitas yang diukur melalui return on asset. Sedangkan average inventory period berpengaruh negatif tidak signifikan dan average payment period terbukti berpengaruh positif tidak signifikan terhadap profitabilitas yang diukur melalui return on asset.

*This study aims to determine the effect of working capital management on corporate profitability in the consumer goods industry sector listed in Indonesia Stock Exchange Year 2011 2015. The results showed that working capital management as measured through cash conversion cycle, average collection period, and net trade cycle prove to have an negative significant effect on profitability measured through return on asset. While average inventory period prove to have an negative insignificant and average payment period to have an positive insignificant effect on profitability measured through return on asset.*