

Pengaruh average collection period inventory turnover in days dan average payable period terhadap profitabilitas perusahaan manufaktur listed bei tahun 2010 2011 = The influence of average collection period inventory turnover in days and average payable period on manufacturing firms profitability evidence from indonesia listed manufacturing company 2010 2011

Beti Agustina, author

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Abstrak

Skripsi ini bertujuan untuk mengetahui pengaruh Average Collection Period, Inventory Turnover in Days dan Average Payable Period terhadap profitabilitas perusahaan manufaktur listed BEI tahun 2010-2011. Hasil penelitian ini menyimpulkan bahwa Average Collection Period, Inventory Turnover in Days dan Average Payable Period terbukti berpengaruh negatif secara signifikan terhadap profitabilitas perusahaan manufaktur di Indonesia. Melalui hasil yang diperoleh, sangat disarankan bagi perusahaan ? perusahaan terbuka di Indonesia untuk lebih memperhatikan dan serius dalam perihal pengelolaan modal kerja perusahaan, dimana terbukti dapat membantu dalam meningkatkan profitabilitas perusahaan.

.....This study aims to examines the Influence of Average Collection Period, Inventory Turnover in Days and Average Payable Period on Manufacturing Firm?s Profitability, Evidence from Indonesia listed manufacturing company 2010-2011. The findings indicate that Average Collection Period, Inventory Turnover in Days and Average Payable Period are negatively related to Manufacturing Firm?s Profitability. Thus, the results strongly suggest that working capital management practices work favorably to higher the manufaturing fim?s profitability.