

Analisis hubungan komponen manajemen modal kerja terhadap valuasi saham dan profitabilitas perusahaan sektor usaha manufaktur yang tercatat di bursa efek indonesia periode 2008-2012 = Analysis of association working capital management component with market valuation and profitability on manufacture firms that listed on indonesia stock exchange for the periods 2008-2012 / Novrina Riastiyani Efendi

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## Abstrak

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

Penelitian ini membahas tentang hubungan komponen manajemen modal kerja perusahaan manufaktur yang listing di Bursa Efek Indonesia terhadap valuasi saham dan profitabilitas. Adapun komponen dari manajemen modal kerja yang menjadi variabel bebas yaitu terdiri dari CCC (Cash Conversion Cycle).CACLR (Current Asset to Current Liability Ratio), CLTAR (Current Liability to Total Asset Ratio), CATAR (Current Asset to Total Aset Ratio), dan DTAR (Debt to Asset Ratio). Sementara itu variabel terikat dari penelitian ini terdiri dari Tobin's Q rasio mewakili valuasi saham, ROA (Return on Asset) dan ROIC (Return on Investment Capital) digunakan untuk pengukuran profitabilitas perusahaan. Untuk menganalisis hunjan tersebut digunakan uji korelasi Pearson dan uji regresi linier berganda. Berdasarkan uji diatas menghasilkan analisis yang berbeda-beda.

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

This study analyze of association between working capital management component ie, CATAR (Current Asset to Total Asset Ratio), CACLR (Current Asset to Current Liability Ratio), CCC (Cash Conversion Cycle), CLTAR (Current Asset to Total Asset Ratio), and DTAR (Debt to Asset Ratio) as independent variable. On The other hand, as dependen variable Tobin's Q uses for examine market valuation, meanwhile ROA (Return On Asset) and ROIC (Return on Investment Capital) used as dependen variable that represent Profitability on manufacture firms. Pearson correlation and multiple linier regression are used to calculate the statistic methods. The result of this study reveal many variety of causes based on dependen and independen variable.