

Pengaruh dari manajemen modal kerja terhadap profitabilitas pada perusahaan manufaktur di Indonesia periode 2009-2013 = Effects of working capital toward profitability on manufacture's company in Indonesia in periode 2009-2013

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Abstrak

[Tujuan penulisan penelitian ini adalah untuk mengetahui hubungan serta pengaruh dari manajemen modal kerja terhadap profitabilitas untuk perusahaan manufaktur di Indonesia dengan melihat rasio perputaran hutang, piutang dan persediaan pada periode 2009-2013. Jumlah perusahaan yang termasuk kedalam penelitian ini adalah sebanyak 175 perusahaan dengan periode 5 tahun. Pada penelitian ini menggunakan 1 model dengan jumlah total 4 rasio yang digunakan untuk menggambarkan modal kerja dan profitabilitas, antara lain return on assets, account receivable turnover, account payable turnover dan inventory turnover. Hasil dari penelitian ini menunjukkan bahwa variabel account receivable turnover dan inventory turnover berpengaruh terhadap profitabilitas, namun variabel account payable turnover tidak berpengaruh terhadap profitabilitas secara signifikan.

.....The purpose of this writing is to determine relationship and effect of efficiency of working capital toward profitability by looking at payable turnover ratio, accounts receivable turnover ratio and inventories turnover ratio on manufacture's company in Indonesia (2009-2013). The number of companies included in this study are 175 companies on 5 years. This study used 1 model with 4 ratio, such as return on assets, account receivable turnover, account payable turnover dan inventory turnover. Result from this study shown that variable variabel account receivable turnover dan inventory turnover has significant effect for profitability, but account payable turnover does not significantly affect the profitability.;The purpose of this writing is to determine relationship and effect of efficiency of working capital toward profitability by looking at payable turnover ratio, accounts receivable turnover ratio and inventories turnover ratio on manufacture's company in Indonesia (2009-2013). The number of companies included in this study are 175 companies on 5 years. This study used 1 model with 4 ratio, such as return on assets, account receivable turnover, account payable turnover dan inventory turnover. Result from this study shown that variable variabel account receivable turnover dan inventory turnover has significant effect for profitability, but account payable turnover does not significantly affect the profitability.;The purpose of this writing is to determine relationship and effect of efficiency of working capital toward profitability by looking at payable turnover ratio, accounts receivable turnover ratio and inventories turnover ratio on manufacture's company in Indonesia (2009-2013). The number of companies included in this study are 175 companies on 5 years. This study used 1 model with 4 ratio, such as return on assets, account receivable turnover, account payable turnover dan inventory turnover. Result from this study shown that variable variabel account receivable turnover dan inventory turnover has significant effect for profitability, but account payable turnover does not significantly affect the profitability.;The purpose of this writing is to determine relationship and effect of efficiency of working capital toward profitability by looking at payable turnover ratio, accounts receivable turnover ratio and inventories turnover ratio on manufacture's company in Indonesia (2009-2013). The number of companies included in this study are 175 companies on 5 years. This study used 1 model with 4

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