

Pengaruh manajemen modal kerja terhadap profitabilitas dalam siklus bisnis yang berbeda pada perusahaan consumer goods yang terdaftar di Bursa Efek Indonesia periode 2007-2014 = The impact of working capital management on profitability on different states of business cycles in consumer goods companies in the period of 2007-2014

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Abstrak

ABSTRAK

Tujuan dari penelitian ini adalah untuk mencari tahu pengaruh dari Manajemen Modal Kerja yang diprosikan menggunakan Receivable Collection Period, Days Sales of Inventory, dan Days of Payable Outstanding terhadap profitabilitas perusahaan pada perusahaan consumer goods yang terdaftar di Bursa Efek Indonesia selama periode 2007 sampai dengan 2014. Pengujian dilakukan dengan menggunakan metode Random Effect (REM). Hasil penelitian menunjukkan bahwa Receivable Collection Period tidak memiliki pengaruh signifikan terhadap profitabilitas, sedangkan Days Sales of Inventory, dan Days of Payable Outstanding memiliki pengaruh positif terhadap profitabilitas

ABSTRACT

The aim of this study was to analyze the effect of Working Capital Management that are projected using Receivable Collection Period, Days Sales of Inventory, and Days of Payable Outstanding on firm profitability of consumer goods companies that are listed in Bursa Efek Indonesia within the range of 2007 to 2014. The regressions were conducted using Random Effect Method. The result showed that Receivable Collection Period has no significant impact on firm probability. However, Days Sales of Inventory and Days of Payable Outstanding showed a positive significant impact to firm profitability.