INTISARI

Penelitianinibertujuanuntukmengetahuibagaimanapengaruhtingkatpertumbuhanpenjualandanperputaranpiutangterhadaplikuiditas.Penelitianinidilakukanpada perusahaanmanufaktur yang bergerakdibidangotomotifdankomponennya yang terdaftar di Bursa Efek Indonesia.

Sampelpenelitianterdiridari 9 perusahaanmanufaktur yang bergerakdibidangotomotifdankomponennya yang terdaftar di Bursa Efek Indonesia (BEI) dandipilihsecara*purposive sampling*.Jenis data yang digunakanadalah data sekunder.Data yang telahdikumpulkan di analisisdenganmetodeanalisis data yang terlebihdahuludilakukanpengujianasumsiklasiksebelummelakukanpengujianhipotesis.Pengujianhipotesisdalampenelitianinimenggunakanregresi linear bergandadenganuji tdanuji F.

Hasilanalisismenunjukkanbahwatingkatpertumbuhanpenjualandanperputaranpiutangberpengaruhsignifikanpositifterhadaplikuiditasperusahaanmanufaktur yang bergerakdibidangotomotifdankomponennya di Bursa Efek Indonesia.

Kata Kunci: Likuiditas, PerputaranPiutang, Tingkat PertumbuhanPenjualan

ABSTRACT

This research is meant to find out the influence of growth level of sales and receivables turnover to the liquidity. This research has been conducted in manufacturing companies which are enganged in the field of automotive and component which are listed in Indonesia Stock Exchange.

The samples are 9 manufacturing companies which are enganged in the field of automotive and component which are listed in Indonesia Stock Exchange (IDX) and these manufacturing companies have been selected by using purposive sampling. The research data is the secondary data. The collected data has been analyzed by using classic assumption test before the hypothesis test is carried out. The hypothesis test has been conducted by using multiple linear regressions, t test and F test.

The result of the analysis shows that the growth level of sales and receivables turnover has positive and significant influence to the liquidity of manufacturing companies which are enganged in the field of automotive and component which are listed in Indonesia Stock Exchange.

Keyword: Liquidity, receivable turnover, growth level of sales.