

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh perputaran piutang, *cash ratio* dan perputaran kas terhadap likuiditas pada perusahaan *automotive and components* terdaftar di Bursa Efek Indonesia. Variabel pada penelitian ini diproksi dengan perputaran piutang dihitung menggunakan *receivable turnover* (RT), rasio kas dihitung menggunakan *cash ratio* (CAR), perputaran kas dihitung menggunakan *cash turnover ratio* (CTR), dan likuiditas dihitung menggunakan *current ratio* (CR).

Populasi yang digunakan pada penelitian ini yaitu perusahaan *automotive and components* yang terdaftar di Bursa Efek Indonesia periode 2016-2020. Sumber data pada penelitian ini yaitu data sekunder. Teknik pengambilan sampel dalam penelitian ini menggunakan metode *purposive sampling* sehingga menghasilkan 9 (sembilan) perusahaan sebagai sampel. Adapun teknik analisa yang digunakan dalam penelitian ini adalah teknik analisis regresi linear berganda dengan menggunakan SPSS versi 23.

Hasil pengujian menunjukkan bahwa perputaran piutang tidak memiliki pengaruh terhadap likuiditas pada perusahaan *automotive and components* yang terdaftar di BEI periode 2016-2020. *Cash ratio* memiliki pengaruh terhadap likuiditas pada perusahaan *automotive and components* yang terdaftar di BEI periode 2016-2020. Perputaran kas memiliki pengaruh terhadap likuiditas pada perusahaan *automotive and components* yang terdaftar di BEI periode 2016-2020.

**Kata Kunci:** perputaran piutang, *cash ratio*, perputaran kas, likuiditas.

## ABSTRACT

This research aimed to find out the effect of account receivable turnover, cash ratio, and cash flow on liquidity of automotive and components companies which were listed on Indonesia Stock Exchange (IDX). While the account receivable turnover was measured by Receivable Turnover (RT), Cash Ratio was measured by Cash Ratio (CAR), Cash Flow was measured by Cash Turnover Ratio (CTR), and liquidity was measured by Current Ratio (CR).

The population was automotive and components companies which were listed on Indonesia Stock Exchange during 2016-2020. Moreover, the data source were secondary. Furthermore, the data collection technique used purposive sampling. In line with, there were 9 companies as the sample. Additionally, the data analysis technique used multiple linear regression with SPSS 23.

The research result concluded that account receivable turnover did not affect liquidity of automotive and components companies which were listed on IDX during 2016-2020. On the other hand, cash ratio affected liquidity of automotive and components companies which were listed on IDX during 2016-2020. Likewise, cash flow affected liquidity of automotive and components companies which were listed on IDX during 2016-2020.

**Keywords:** Account Receivable Turnover, Cash Ratio, Cash Flow, Liquidity

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M. Faisol, S.Pd., M.Pd

STIESIA Language Center  
Menur Pumpungan 30 Surabaya 60118, Indonesia