

Sulvianti Mp Budjang. NPM : 91711404122065. **Pengaruh perputaran piutang dan persediaan terhadap profitabilitas perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2017-2019.** Dibimbing oleh Bapak Ilyas Martunus, dan Ibu Ni Kadek Sriwati

ABSTRAK

Tujuan penelitian Untuk mengetahui pengaruh perputaran piutang dan perputaran persediaan terhadap perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2017-2019. penelitian ini menggunakan pendekatan kuantitatif. Pengumpulan data dalam penelitian ini dilakukan dengan cara mengumpulkan laporan keuangan perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia Tahun 2017-2019 melalui internet. Pengambilan sampel dalam penelitian ini menggunakan *purposive sampling* dengan jumlah sampel sebanyak 22 perusahaan. Analisis yang digunakan adalah regresi Linear Berganda

Analisis ini meliputi uji asumsi klasik, uji hipotesis serta uji koefisien determinasi (R^2) Berdasarkan hasil uji t yang dilakukan, diperoleh (1) perputaran piutang secara parsial tidak berpengaruh signifikan terhadap profitabilitas perusahaan manufaktur yang terdaftar di Bursa efek Indonesia tahun 2017-2019 di lihat dari nilai signifikan $0,669 > 0,05$ (2) Perputaran Persediaan secara parsial berpengaruh signifikan terhadap Profitabilitas Perusahaan Manufaktur yang terdaftar di Bursa efek Indonesia tahun 2017-2019 dilihat dari nilai signifikan $0,002 < 0,05$ (3) perputaran piutang dan Perputaran Persediaan secara simultan berpengaruh signifikan terhadap profitabilitas perusahaan Manufaktur di Bursa efek Indonesia tahun 2017-2019 dilihat dari nilai signifikan $0,000 < 0,05$ dan koefisien determinasi (R^2) sebesar 0,101 menunjukkan bahwa kontribusi perputaran piutang dan perputaran persediaan terhadap profitabilitas perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia Tahun 2017-2019 sebesar 10,1% selebihnya 89,9% dipengaruhi oleh variabel lain diluar model ini.

Kata kunci : Perputaran Piutang, perputaran Persediaan dan Profitabilitas.

BAB V

KESIMPULAN DAN SARAN

5.1.Kesimpulan

Berdasarkan dari hasil penelitian dan pembahasan maka ditarik kesimpulan sebagai berikut.

- 5.1.1. Perputaran piutang tidak berpengaruh signifikan terhadap profitabilitas perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2017-2019. Karena hasil uji t menunjukkan nilai signifikan perputaran piutang sebesar 0,669 yang berarti lebih besar dari 0,05 sehingga hipotesis pertama (H_1) ditolak.
- 5.1.2. Perputaran persediaan berpengaruh signifikan terhadap profitabilitas perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2017-2019.. Hal ini dikuatkan dengan hasil uji t yang memiliki nilai signifikan 0,002 yang lebih kecil dari 0,05 sehingga hipotesis (H_2) diterima.
- 5.1.3. Perputaran piutang dan perputaran persediaan secara simultan berpengaruh signifikan terhadap profitabilitas perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2017-2019. Hal ini dikuatkan dengan hasil uji F yang menunjukkan nilai signifikan yang dihasilkan sebesar 0,000 lebih kecil dari 0,05.
- 5.1.4. Uji koefisien determinasi (R^2) pada koefisien determinasi (R^2) yang disesuaikan *R Square* (R^2) sebesar 0,101 atau 10,1%, hal ini menunjukkan bahwa 10,1% perputaran piutang dan persediaan terhadap profitabilitas

perusahaan.. Sisanya 89,9% dijelaskan oleh variabel lain yang tidak dimasukkan dalam variabel pernyataan penelitian ini.

5.2.Saran

Berdasarkan kesimpulan diatas, penulis mempunyai beberapa saran kepada perusahaan dan peneliti selanjutnya.

5.2.1. Bagi Perusahaan



Bagi perusahaan manufaktur hendaknya memperhatikan peningkatan perputaran persediaan karena terbukti berpengaruh terhadap profitabilitas perusahaan, dengan cara memperhatikan persediaan sehingga tidak menyebabkan persediaan menumpuk di gudang yang menyebabkan biaya perawatan persediaan meningkat. Hal tersebut dimaksudkan agar tidak menghambat perusahaan dalam membiayai kegiatan operasionalnya sehingga dapat berjalan lancar.

5.2.2. Bagi peneliti selanjutnya

Lebih disukai untuk memasukkan variabel independen lain yang dapat berkontribusi pada profitabilitas perusahaan dalam studi masa depan untuk mengetahui faktor-faktor yang lain yang dapat berpengaruh terhadap profitabilitas perusahaan.

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Lampiran 1

Perhitungan profitabilitas Tahun 2017

KODE PERUSAHAAN	TOTAL ASET	LABA SETELAH PAJAK	HASIL
ADES	Rp 840,236,000,000	Rp 38,242,000,000	0.045513
AKPI	Rp 2,745,325,833,000	Rp 13,333,970,000	0.004857
AMIN	Rp 360,906,218,575	Rp 39,082,873,015	0.108291
ARNA	Rp 1,601,346,561,573	Rp 122,183,909,643	0.076301
AUTO	Rp 14,762,309,000,000	Rp 547,781,000,000	0.037107
BIMA	Rp 89,327,328,851,000	Rp 15,795,032,000	0.000177
BTON	Rp 183,503,650,442	Rp 11,370,929,212	0.061966
CPIN	Rp 24,552,593,000	Rp 2,496,787,000	0.101691
EKAD	Rp 796,767,646,172	Rp 76,195,665,729	0.095631
FASW	Rp 9,369,891,776,775	Rp 51,742,898,055	0.005522
GGRM	Rp 66,759,930,000,000	Rp 7,755,347,000,000	0.116168
JECC	Rp 1,927,985,356,000	Rp 83,355,374,000	0.043234
JSKY	Rp 432,298,300,093	Rp 226,280,356,892	0.523436
KDSI	Rp 1,328,291,727,616	Rp 68,965,208,549	0.05192
LION	Rp 681,937,944,736	Rp 42,345,417,055	0.062096
MAIN	Rp 4,024,245,477,000	Rp 41,521,427,000	0.010318
MARK	Rp 227,599,575,294	Rp 47,057,392,499	0.206755
MYOR	Rp 14,915,849,800,251	Rp 1,630,953,830,893	0.109344
SRSN	Rp 652,729,454,000	Rp 17,698,567,000	0.027115
SPMA	Rp 2,175,660,855,114	Rp 92,280,117,234	0.042415
WOOD	Rp 1,666,396,628,130	Rp 171,431,897,795	0.102876
WTON	Rp 4,663,078,318,961	Rp 340,458,859,392	0.073012

Lampiran 2

Perhitungan profitabilitas 2018

KODE PERUSAHAAN	TOTAL ASET	LABA SETELAH PAJAK	HASIL
ADES	Rp 881,275,000,000	Rp 52,958,000,000	0.06009248
AKPI	Rp 3,070,410,492,000	Rp 64,226,271,000	0.020917813
AMIN	Rp 404,722,056,954	Rp 32,352,159,254	0.079936734
ARNA	Rp 1,543,216,299,146	Rp 91,375,910,975	0.059211344
AUTO	Rp 15,889,648,000,000	Rp 680,801,000,000	0.042845568
BIMA	Rp 98,190,640,839	Rp 2,349,855,961	0.023931568
BTON	Rp 217,362,960,011	Rp 27,812,712,161	0.127955159
CPIN	Rp 27,645,118,000	Rp 4,551,485,000	0.164639739
EKAD	Rp 853,267,454,400	Rp 74,045,187,763	0.086778404
FASW	Rp 10,965,118,708,784	Rp 1,405,367,771,073	0.128167128
GGRM	Rp 69,097,219,000,000	Rp 7,793,068,000,000	0.112784105
JECC	Rp 2,081,620,993,000	Rp 88,428,879,000	0.042480778
JSKY	Rp 567,956,245,715	Rp 23,702,405,812	0.041732802
KDSI	Rp 1,391,416,464,512	Rp 76,761,902,211	0.055168172
LION	Rp 696,192,628,101	Rp 14,679,673,993	0.02108565
MAIN	Rp 4,335,844,455,000	Rp 284,246,878,000	0.065557444
MARK	Rp 318,080,326,465	Rp 81,905,439,662	0.257499232
MYOR	Rp 17,591,706,426,634	Rp 1,760,434,280,304	0.100071831
SRSN	Rp 686,777,211,000	Rp 38,735,092,000	0.056401248
SPMA	Rp 2,282,845,632,924	Rp 82,232,722,269	0.036022025
WOOD	Rp 4,588,497,404,410	Rp 242,101,106,249	0.052762612
WTON	Rp 8,881,778,299,672	Rp 486,640,174,453	0.054790849

Lampiran 3

Perhitungan profitabilitas 2019

KODE PERUSAHAAN	TOTAL ASET	LABA SETELAH PAJAK	HASIL
ADES	Rp 822,375,000,000	Rp 83,885,000,000	0.102003344
AKPI	Rp 2,776,775,756,000	Rp 54,355,268,000	0.019574958
AMIN	Rp 420,680,923,158	Rp 10,231,229,929	0.024320642
ARNA	Rp 1,799,137,069,343	Rp 217,675,239,509	0.120988691
AUTO	Rp 16,015,709,000,000	Rp 816,971,000,000	0.051010605
BIMA	Rp 245,636,771,775	Rp 3,048,600,900	0.012411012
BTON	Rp 230,561,123,774	Rp 1,367,612,129	0.005931668
CPIN	Rp 29,353,041,000	Rp 3,632,174,000	0.123740978
EKAD	Rp 486,522,278,448	Rp 77,402,572,552	0.159093583
FASW	Rp 10,751,992,994,302	Rp 968,833,390,696	0.090107331
GGRM	Rp 78,647,274,000,000	Rp 10,880,704,000,000	0.138348139
JECC	Rp 1,888,753,850,000	Rp 102,517,868,000	0.054278046
JSKY	Rp 536,005,715,165	Rp 13,992,249,619	0.026104665
KDSI	Rp 1,253,650,408,375	Rp 64,090,903,507	0.051123426
LION	Rp 688,017,892,312	Rp 929,463,199	0.001350929
MAIN	Rp 4,648,577,041,000	Rp 152,454,111,000	0.032795866
MARK	Rp 441,254,067,741	Rp 88,002,588,533	0.199437456
MYOR	Rp 19,037,918,806,473	Rp 2,039,404,206,764	0.107123275
SRSN	Rp 779,246,858,000	Rp 42,829,128,000	0.054962208
SPMA	Rp 2,372,130,750,775	Rp 131,005,670,940	0.055227003
WOOD	Rp 5,515,384,761,490	Rp 218,064,313,042	0.039537462
WTON	Rp 10,337,895,087,207	Rp 510,711,733,403	0.049401907

Lampiran 4

Perhitungan perputaran piutang 2017

KODE PERUSAHAAN	RATA-RATA PIUTANG	PENJUALAN KREDIT	HASIL
ADES	Rp 225,275,500,000	Rp 814,490,000,000	3.615529
AKPI	Rp 580,852,776	Rp 2,064,857,643	3.554873
AMIN	Rp 684,958,552	Rp 2,464,038,802	3.597355
ARNA	Rp 726,876,616,786	Rp 1,732,985,361,870	2.384153
AUTO	Rp 2,655,262,500	Rp 13,549,857,000	5.10302
BIMA	Rp 27,056,119,646	Rp 153,713,878,373	5.681298
BTON	Rp 12,927,475,992	Rp 62,760,109,860	4.854784
CPIN	Rp 3,879,657,000	Rp 49,367,386,000	12.72468
EKAD	Rp 127,833,517,292	Rp 643,591,823,505	5.034609
FASW	Rp 1,680,587,834,649	Rp 7,337,185,138,762	4.365844
GGRM	Rp 3,204,497,500,000	Rp 83,305,925,000,000	25.99656
JECC	Rp 792,655,580	Rp 2,184,518,893	2.75595
JSKY	Rp 168,165,882,108	Rp 416,328,740,296	2.475703
KDSI	Rp 589,394,053,902	Rp 1,995,337,146,834	3.385404
LION	Rp 164,104,833,217	Rp 379,137,149,036	2.310335
MAIN	Rp 684,958,552	Rp 5,237,701,149	7.646742
MARK	Rp 73,198,477,310	Rp 239,786,317,679	3.275838
MYOR	Rp 7,439,764,045,900	Rp 20,816,673,946,473	2.798029
SRSN	Rp 166,224,042,500	Rp 652,726,454,000	3.926787
SPMA	Rp 164,188,301,636	Rp 2,093,137,904,266	12.7484
WOOD	Rp 363,213,166,589	Rp 1,734,702,205,527	4.775989
WTON	Rp 1,277,306,088,279	Rp 5,695,623,237,778	4.45909

Lampiran 5

Hasil perhitungan perputaran piutang tahun 2018

KODE PERUSAHAAN	RATA-RATA PIUTANG	PENJUALAN KREDIT	HASIL
ADES	Rp 142,437,000,001.00	Rp 804,302,000,000	5.646721006
AKPI	Rp 443,393,154.00	Rp 2,387,420,036	5.384431434
AMIN	Rp 165,105,760,083.00	Rp 213,761,005,553	1.294691387
ARNA	Rp 527,662,461,157.00	Rp 1,971,478,070,171	3.736248483
AUTO	Rp 1,684,067,001.00	Rp 15,359,381,000	9.120409693
BIMA	Rp 14,704,186,491.00	Rp 146,138,557,283	9.938567997
BTON	Rp 11,126,739,230.00	Rp 117,489,192,060	10.55917548
CPIN	Rp 2,568,098,001.00	Rp 53,957,604,000	21.01072622
EKAD	Rp 91,329,537,971.00	Rp 739,578,860,339	8.097915272
FASW	Rp 1,134,708,427,874.00	Rp 9,938,310,691,326	8.758470852
GGRM	Rp 2,229,097,000,001.00	Rp 9,570,766,300,000	4.293562057
JECC	Rp 528,621,177.00	Rp 2,037,784,842	3.854905801
JSKY	Rp 147,477,665,546.00	Rp 424,705,152,035	2.879793021
KDSI	Rp 415,085,236,643.00	Rp 2,327,951,625,610	5.608370089
LION	Rp 112,168,268,776.00	Rp 424,128,420,727	3.781180055
MAIN	Rp 2,568,098,001.00	Rp 6,705,892,735	2.611229296
MARK	Rp 60,411,642,793.00	Rp 352,472,602,675	5.834514448
MYOR	Rp 6,102,729,334,506.00	Rp 24,060,802,395,725	3.942629777
SRSN	Rp 95,520,908.00	Rp 600,986,872	6.291678802
SPMA	Rp 112,110,911,194.00	Rp 2,389,268,903,462	21.31165359
WOOD	Rp 192,117,380,450.00	Rp 2,101,477,235,890	10.93850661
WTON	Rp 1,228,415,795,784.00	Rp 6,930,628,259,854	5.641923755

Lampiran 6

Perhitungan Perputaran Piutang tahun 2019

KODE PERUSAHAAN	RATA-RATA PIUTANG	PENJUALAN KREDIT	HASIL
ADES	Rp 202,441,500,000.00	Rp 834,330,000,000	4.121339
AKPI	Rp 784,668,181.00	Rp 2,251,123,299	2.868886
AMIN	Rp 255,493,707,997.50	Rp 265,277,939,546	1.038295
ARNA	Rp 765,777,431,504.00	Rp 2,151,801,731,686	2.809957
AUTO	Rp 3,218,050,500.00	Rp 15,444,775,000	4.79942
BIMA	Rp 17,859,965,755.50	Rp 126,478,581,670	7.081681
BTON	Rp 20,671,512,800.50	Rp 122,325,708,570	5.917598
CPIN	Rp 4,639,822,500.00	Rp 58,634,503,000	12.63723
EKAD	Rp 105,577,183,409.50	Rp 758,299,364,555	7.182417
FASW	Rp 2,555,103,675,717.50	Rp 8,268,503,880,198	3.236074
GGRM	Rp 9,279,620,128,867.50	Rp 110,523,819,000,000	11.91038
JECC	Rp 867,672,800.50	Rp 2,926,098,892	3.372353
JSKY	Rp 235,942,440,709.50	Rp 382,769,588,315	1.622301
KDSI	Rp 546,401,106,599.00	Rp 2,234,941,096,110	4.090294
LION	Rp 200,801,237,031.00	Rp 372,489,022,928	1.855014
MAIN	Rp 4,078,293,000.00	Rp 7,454,920,023	1.827951
MARK	Rp 98,165,613,922.00	Rp 361,544,998,431	3.683011
MYOR	Rp 9,279,620,128,867.50	Rp 25,026,739,472,547	2.696957
SRSN	Rp 205,817,547.00	Rp 684,464,392	3.325588
SPMA	Rp 218,968,431,126.00	Rp 2,514,161,429,045	11.48184
WOOD	Rp 1,062,571,254,151.50	Rp 2,136,286,045,964	2.010487
WTON	Rp 2,452,532,131,014.50	Rp 7,083,667,455,204	2.888308



Lampiran 7

Perhitungan Perputaran Persediaan tahun 2017

KODE PERUSAHAAN	RATA RATA PERSEDIAAN	HARGA POKOK PENJUALAN	HASIL
ADES	Rp 155,714,000,000	Rp 375,546,000,000	2.411767728
AKPI	Rp 453,137,099	Rp 1,866,026,156	4.118016733
AMIN	Rp 95,428,726,622	Rp 165,625,372,516	1.735592398
ARNA	Rp 91,966,496,424	Rp 1,328,188,269,126	14.44208838
AUTO	Rp 2,908,274,500	Rp 11,793,778,000	4.055249255
BIMA	Rp 55,711,899,865	Rp 88,499,522,950	1.588521001
BTON	Rp 11,984,999,070	Rp 61,788,701,504	5.155503237
CPIN	Rp 1,860,312,000	Rp 43,116,098,000	23.17681013
EKAD	Rp 209,779,544,165	Rp 450,211,453,881	2.146117038
FASW	Rp 1,315,391,820,110	Rp 5,923,997,164,012	4.503598908
GGRM	Rp 56,505,366,500,000	Rp 65,084,263,000,000	1.151824455
JECC	Rp 673,173,509	Rp 1,689,088,200	2.509142409
JSKY	Rp 203,000,749,425	Rp 329,119,116,523	1.621270451
KDSI	Rp 425,246,327,371	Rp 1,721,942,515,692	4.04928251
LION	Rp 99,910,664,027	Rp 24,172,295,542	2.243727411
MAIN	Rp 358,351,331	Rp 4,352,648,763	12.14631674
MARK	Rp 58,077,569,615	Rp 239,876,499,547	4.130277853
MYOR	Rp 3,036,309,622,034	Rp 15,841,619,191,077	5.217392547
SRSN	Rp 396,447,227	Rp 407,409,419	1.027651075
SPMA	Rp 1,315,391,820,110	Rp 1,777,790,483,983	1.351529223
WOOD	Rp 670,264,740,838	Rp 1,173,875,443,017	1.751360875
WTON	Rp 1,211,551,608,526	Rp 4,695,623,848,375	3.875710961

Lampiran 8

Perhitungan Perputaran Persediaan 2018

KODE PERUSAHAAN	RATA RATA PERSEDIAAN	HARGA POPOK PENJUALAN	HASIL
ADES	Rp 150,042,500,000.00	Rp 415,212,000,000	2.767296
AKPI	Rp 591,536,306.00	Rp 2,165,024,862	3.660003
AMIN	Rp 128,919,078,661.00	Rp 179,492,420,933	1.392287
ARNA	Rp 212,066,206,103.50	Rp 1,499,579,696,351	7.071281
AUTO	Rp 3,404,795,500.00	Rp 13,483,532,000	3.960159
BIMA	Rp 63,367,746,781.50	Rp 81,568,040,718	1.287217
BTON	Rp 14,864,521,050.50	Rp 85,707,312,659	5.765898
CPIN	Rp 2,061,825,500.00	Rp 44,822,755,000	21.73935
EKAD	Rp 277,963,194,906.00	Rp 536,822,941,320	1.931273
FASW	Rp 1,654,422,084,348.00	Rp 6,919,557,020,399	4.182462
GGRM	Rp 57,200,311,500,000.00	Rp 77,063,336,000,000	1.347254
JECC	Rp 871,562,070.00	Rp 2,869,855,190	3.292772
JSKY	Rp 189,705,295,253.50	Rp 331,223,727,160	1.745991
KDSI	Rp 514,226,861,280.50	Rp 1,994,235,755,807	3.878124
LION	Rp 246,731,858,703.00	Rp 268,502,935,903	1.088238
MAIN	Rp 416,000,878.50	Rp 5,763,691,018	13.855
MARK	Rp 70,127,562,842.00	Rp 327,573,582,266	4.671111
MYOR	Rp 3,501,165,321,971.50	Rp 17,664,148,865,078	5.04522
SRSN	Rp 380,617,021.00	Rp 458,091,261	1.203549
SPMA	Rp 720,939,078,081.50	Rp 2,016,338,952,379	2.796823
WOOD	Rp 1,888,706,483,318.50	Rp 1,362,336,935,027	0.721307
WTON	Rp 1,637,228,969,908.50	Rp 6,048,209,381,338	3.694174

Lampiran 9

Perhitungan perputaran persediaan tahun 2019

KODE PERUSAHAAN	RATA ATA PERSEDIAAN	HARGA POKOK PENJUALAN	HASIL
ADES	Rp 148,514,500,000.00	Rp 417,281,000,000	2.809699
AKPI	Rp 663,341,059.00	Rp 2,058,903,051	3.103838
AMIN	Rp 170,911,699,722.00	Rp 179,286,744,783	1.049002
ARNA	Rp 156,518,660,685.00	Rp 1,583,142,041,266	10.11472
AUTO	Rp 3,526,906,000.00	Rp 13,256,531,000	3.758686
BIMA	Rp 89,544,137,776.00	Rp 176,764,393,137	1.974048
BTON	Rp 16,794,315,649.50	Rp 106,515,138,255	6.342333
CPIN	Rp 2,601,419,000.00	Rp 50,634,502,000	19.46419
EKAD	Rp 305,384,134,613.00	Rp 536,138,472,828	1.75562
FASW	Rp 1,668,190,548,022.00	Rp 6,458,698,980,711	3.871679
GGRM	Rp 59,997,202,000,000.00	Rp 87,740,564,000,000	1.462411
JECC	Rp 858,448,095.00	Rp 2,575,444,536	3.000117
JSKY	Rp 219,558,781,439.00	Rp 293,757,864,270	1.337946
KDSI	Rp 493,380,326,217.00	Rp 1,873,996,994,441	3.798281
LION	Rp 246,203,528,191.50	Rp 247,230,442,123	1.004171
MAIN	Rp 569,671,257.50	Rp 6,553,235,568	11.50354
MARK	Rp 97,861,289,922.00	Rp 365,513,573,326	3.735017
MYOR	Rp 4,747,113,297,748.00	Rp 17,109,498,526,032	3.60419
SRSN	Rp 374,892,793.00	Rp 511,519,472	1.364442
SPMA	Rp 498,934,297,869.00	Rp 2,139,362,218,312	4.287864
WOOD	Rp 2,319,836,084,023.00	Rp 1,392,344,026,298	0.600191
WTON	Rp 1,780,293,982,975.00	Rp 6,132,667,455,204	3.44475

Lampiran 10

Hasil uji asumsi Klasik

1. Hasil uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	4.203	2.050		4.100	.000		
PERPUTARAN PIUTANG	.622	.091	.131	.053	.669	.998	1.002
PERPUTARAN PERSEDIAAN	.210	.049	.269	3.553	.002	.998	1.002

Dependent Variable: PROFITABILITAS

Sumber : data olah SPSS, 2021

Lampiran 11

2. Hasil uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.146 ^a	.121	.101	.11610	1.621

c) Predictors: (Constant), PERPUTARAN PERSEDIAAN, PERPUTARAN PIUTANG

d) Dependent Variable: PROFITABILITAS

Hasil uji Hipotesis

1. Uji t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.203	2.050		4.100	.000
	PERPUTARAN PIUTANG	.622	.091	.131	.053	.669
	PERPUTARAN PERSEDIAAN	.210	.049	.269	3.553	.002

a. Dependent Variable: PROFITABILITAS

Lampiran 12

2. Uji F

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	238,824	2	119,412	10,378	.000 ^b
	Residual	724,878	63	11,506		
	Total	936,720	65			

a. Dependent Variable: PROFITABILITAS

b. Predictors: (Constant), PERPUTARAN PERSEDIAAN, PERPUTARAN PIUTANG

3. Uji koefisien determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.146 ^a	.121	.101	.11610	1.621

a. Predictors: (Constant), PERPUTARAN PERSEDIAAN, PERPUTARAN PIUTANG

b. Dependent Variable: PROFITABILITAS

Lampiran 13

t tabel

Titik Persentase Distribusi t (df = 41 – 80)

Pr	0.25	0.10	0.05	0.025	0.01	0.005	0.001
Df	0.50	0.20	0.10	0.050	0.02	0.010	0.002
41	0.68052	1.30254	1.68288	2.01954	2.42080	2.70118	3.30127
42	0.68038	1.30204	1.68195	2.01808	2.41847	2.69807	3.29595
43	0.68024	1.30155	1.68107	2.01669	2.41625	2.69510	3.29089
44	0.68011	1.30109	1.68023	2.01537	2.41413	2.69228	3.28607
45	0.67998	1.30065	1.67943	2.01410	2.41212	2.68959	3.28148
46	0.67986	1.30023	1.67866	2.01290	2.41019	2.68701	3.27710
47	0.67975	1.29982	1.67793	2.01174	2.40835	2.68456	3.27291
48	0.67964	1.29944	1.67722	2.01063	2.40658	2.68220	3.26891
49	0.67953	1.29907	1.67655	2.00958	2.40489	2.67995	3.26508
50	0.67943	1.29871	1.67591	2.00856	2.40327	2.67779	3.26141
51	0.67933	1.29837	1.67528	2.00758	2.40172	2.67572	3.25789
52	0.67924	1.29805	1.67469	2.00665	2.40022	2.67373	3.25451
53	0.67915	1.29773	1.67412	2.00575	2.39879	2.67182	3.25127
54	0.67906	1.29743	1.67356	2.00488	2.39741	2.66998	3.24815
55	0.67898	1.29713	1.67303	2.00404	2.39608	2.66822	3.24515
56	0.67890	1.29685	1.67252	2.00324	2.39480	2.66651	3.24226
57	0.67882	1.29658	1.67203	2.00247	2.39357	2.66487	3.23948
58	0.67874	1.29632	1.67155	2.00172	2.39238	2.66329	3.23680
59	0.67867	1.29607	1.67109	2.00100	2.39123	2.66176	3.23421
60	0.67860	1.29582	1.67065	2.00030	2.39012	2.66028	3.23171
61	0.67853	1.29558	1.67022	1.99962	2.38905	2.65886	3.22930
62	0.67847	1.29536	1.66980	1.99897	2.38801	2.65748	3.22696
63	0.67840	1.29513	1.66940	1.99834	2.38701	2.65615	3.22471
64	0.67834	1.29492	1.66901	1.99773	2.38604	2.65485	3.22253
65	0.67828	1.29471	1.66864	1.99714	2.38510	2.65360	3.22041
66	0.67823	1.29451	1.66827	1.99656	2.38419	2.65239	3.21837
67	0.67817	1.29432	1.66792	1.99601	2.38330	2.65122	3.21639
68	0.67811	1.29413	1.66757	1.99547	2.38245	2.65008	3.21446
69	0.67806	1.29394	1.66724	1.99495	2.38161	2.64898	3.21260
70	0.67801	1.29376	1.66691	1.99444	2.38081	2.64790	3.21079
71	0.67796	1.29359	1.66660	1.99394	2.38002	2.64686	3.20903
72	0.67791	1.29342	1.66629	1.99346	2.37926	2.64585	3.20733
73	0.67787	1.29326	1.66600	1.99300	2.37852	2.64487	3.20567
74	0.67782	1.29310	1.66571	1.99254	2.37780	2.64391	3.20406
75	0.67778	1.29294	1.66543	1.99210	2.37710	2.64298	3.20249
76	0.67773	1.29279	1.66515	1.99167	2.37642	2.64208	3.20096
77	0.67769	1.29264	1.66488	1.99125	2.37576	2.64120	3.19948
78	0.67765	1.29250	1.66462	1.99085	2.37511	2.64034	3.19804
79	0.67761	1.29236	1.66437	1.99045	2.37448	2.63950	3.19663
80	0.67757	1.29222	1.66412	1.99006	2.37387	2.63869	3.19526

Lampiran 14

F tabel

df untuk pembilang (N1)

df untuk

Penyebut (N2)	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
46	4.05	3.20	2.81	2.57	2.42	2.30	2.22	2.15	2.09	2.04	2.00	1.97	1.94	1.91	1.89
47	4.05	3.20	2.80	2.57	2.41	2.30	2.21	2.14	2.09	2.04	2.00	1.96	1.93	1.91	1.88
48	4.04	3.19	2.80	2.57	2.41	2.29	2.21	2.14	2.08	2.03	1.99	1.96	1.93	1.90	1.88
49	4.04	3.19	2.79	2.56	2.40	2.29	2.20	2.13	2.08	2.03	1.99	1.96	1.93	1.90	1.88
50	4.03	3.18	2.79	2.56	2.40	2.29	2.20	2.13	2.07	2.03	1.99	1.95	1.92	1.89	1.87
51	4.03	3.18	2.79	2.55	2.40	2.28	2.20	2.13	2.07	2.02	1.98	1.95	1.92	1.89	1.87
52	4.03	3.18	2.78	2.55	2.39	2.28	2.19	2.12	2.07	2.02	1.98	1.94	1.91	1.89	1.86
53	4.02	3.17	2.78	2.55	2.39	2.28	2.19	2.12	2.06	2.01	1.97	1.94	1.91	1.88	1.86
54	4.02	3.17	2.78	2.54	2.39	2.27	2.18	2.12	2.06	2.01	1.97	1.94	1.91	1.88	1.86
55	4.02	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.06	2.01	1.97	1.93	1.90	1.88	1.85
56	4.01	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.05	2.00	1.96	1.93	1.90	1.87	1.85
57	4.01	3.16	2.77	2.53	2.38	2.26	2.18	2.11	2.05	2.00	1.96	1.93	1.90	1.87	1.85
58	4.01	3.16	2.76	2.53	2.37	2.26	2.17	2.10	2.05	2.00	1.96	1.92	1.89	1.87	1.84
59	4.00	3.15	2.76	2.53	2.37	2.26	2.17	2.10	2.04	2.00	1.96	1.92	1.89	1.86	1.84
60	4.00	3.15	2.76	2.53	2.37	2.25	2.17	2.10	2.04	1.99	1.95	1.92	1.89	1.86	1.84
61	4.00	3.15	2.76	2.52	2.37	2.25	2.16	2.09	2.04	1.99	1.95	1.91	1.88	1.86	1.83
62	4.00	3.15	2.75	2.52	2.36	2.25	2.16	2.09	2.03	1.99	1.95	1.91	1.88	1.85	1.83
63	3.99	3.14	2.75	2.52	2.36	2.25	2.16	2.09	2.03	1.98	1.94	1.91	1.88	1.85	1.83
64	3.99	3.14	2.75	2.52	2.36	2.24	2.16	2.09	2.03	1.98	1.94	1.91	1.88	1.85	1.83
65	3.99	3.14	2.75	2.51	2.36	2.24	2.15	2.08	2.03	1.98	1.94	1.90	1.87	1.85	1.82
66	3.99	3.14	2.74	2.51	2.35	2.24	2.15	2.08	2.03	1.98	1.94	1.90	1.87	1.84	1.82
67	3.98	3.13	2.74	2.51	2.35	2.24	2.15	2.08	2.02	1.98	1.93	1.90	1.87	1.84	1.82
68	3.98	3.13	2.74	2.51	2.35	2.24	2.15	2.08	2.02	1.97	1.93	1.90	1.87	1.84	1.82
69	3.98	3.13	2.74	2.50	2.35	2.23	2.15	2.08	2.02	1.97	1.93	1.90	1.86	1.84	1.81
70	3.98	3.13	2.74	2.50	2.35	2.23	2.14	2.07	2.02	1.97	1.93	1.89	1.86	1.84	1.81
71	3.98	3.13	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.97	1.93	1.89	1.86	1.83	1.81
72	3.97	3.12	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.96	1.92	1.89	1.86	1.83	1.81
73	3.97	3.12	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.96	1.92	1.89	1.86	1.83	1.81
74	3.97	3.12	2.73	2.50	2.34	2.22	2.14	2.07	2.01	1.96	1.92	1.89	1.85	1.83	1.80
75	3.97	3.12	2.73	2.49	2.34	2.22	2.13	2.06	2.01	1.96	1.92	1.88	1.85	1.83	1.80
76	3.97	3.12	2.72	2.49	2.33	2.22	2.13	2.06	2.01	1.96	1.92	1.88	1.85	1.82	1.80
77	3.97	3.12	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.96	1.92	1.88	1.85	1.82	1.80
78	3.96	3.11	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.95	1.91	1.88	1.85	1.82	1.80
79	3.96	3.11	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.95	1.91	1.88	1.85	1.82	1.79
80	3.96	3.11	2.72	2.49	2.33	2.21	2.13	2.06	2.00	1.95	1.91	1.88	1.84	1.82	1.79



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ABSTRACT

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Key Words: Receivables And Inventory Turnover, Profitability



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