

## ABSTRAK

Tujuan penelitian untuk menganalisis perputaran piutang usaha selama beroperasinya perusahaan dan menganalisis kemampuan perusahaan membayar hutang jangka pendeknya.

Penelitian ini menggunakan data yang berasal dari saldo piutang dan laporan keuangan perusahaan. alat analisa yang digunakan adalah rasio piutang dan rasio likuiditas. Penelitian dilakukan dengan menggunakan metode deskriptif kuantitatif.

Dari hasil penelitian dan pembahasan yang dilakukan oleh penulis dapat ditarik kesimpulan bahwa perusahaan go publik dengan perusahaan bukan go publik berdasarkan penilaian dengan menggunakan rasio piutang (*receivable turn over, average collection period*, rasio tunggakan maupun rasio penagihan) berdasarkan saldo piutang perusahaan bukan go publik memiliki kinerja yang lebih baik dibandingkan dengan perusahaan go publik. Sedangkan penelitian menggunakan rasio likuiditas (*current ratio, quick ratio, cash ratio*) perusahaan go publik memiliki kinerja yang baik dan dianggap likuid sedangkan perusahaan bukan go publik memang kurang baik karena terjadi penurunan kinerja. Berdasarkan hasil perhitungan *current ratio* perusahaan dianggap tidak likuid karena rasionya kurang dari Rp. 1.

Kata kunci : *receivable turn over, average collection period, rasio tunggakan maupun rasio penagihan, current ratio, quick ratio, cash ratio.*

## **ABSTRACT**

*The aim of research to analyze the accounts receivable turnover during the operation of the company and analyze the company's ability to pay short-term debt.*

*This study uses data derived from accounts receivable balances and financial statements of the company. analysis tool used is the ratio of receivables and liquidity ratios. The study was conducted by using quantitative descriptive method.*

*From the results of research and discussions conducted by the authors can conclude that the company going public with the company is not going public based on an assessment by using the ratio of receivables (receivables turnover, average collection period, the ratio of delinquent and the ratio billing) based on the balance of receivables the company is not going public has a better performance than the company going public. While research using liquidity ratio (current ratio, quick ratio, cash ratio) publicly traded companies to have good performance and are considered illiquid while the company is not going public is less well because of a decline in performance. Based on the results of the calculation of the current ratio of the company is considered illiquid because the ratio is less than Rp. 1.*

*Keyword(s): receivable turn over, average collection period, rasio tunggakan maupun rasio penagihan, current ratio, quick ratio, cash ratio.*

MERCU BUANA