THE EFFECT OF ACTIVITY RATIO ON RETURN STOCK OF THE EMITEN SUB SECTOR CONSUMER GOODS INDUSTRY IN INDONESIA STOCK EXCHANGE

BY:

MERRY MONICA 43206110-008

ABSTRACT

This research concern to study the effect of activity ratio on return stock of the emiten sub sector consumer goods industry, those are listed in the Indonesian Stock Exchange (ISX) during period 2007-2011.

Variable in this research are independent and dependent. The independent variable consist of receivable turnover, inventory turnover, working capital turnover, fixed assets turnover, total assets turnover and the dependent variable is return stock. The data is sampled using purposive sampling, from 34 company registered only 25 are used as samples. The type of data is secondary and this research method used: multiple linier regresion with classical assumption and hypothesis test, using t-statistic and f-statistic.

The Result of this research concludes that receivable turnover, inventory turnover, working capital turnover, fixed assets turnover and total assets turnover in simultan has not given significant influence towards to the return stock and only two variables; inventory turnover and fixed asset turnover, partially significant positive toward return stock on the level of significance less than 5 percent.

Key words; return stock, activity ratio, financial statements.