

**PENGARUH PIUTANG DAGANG, PPN KELUARAN DAN PPH
23 TERHADAP ARUS KAS PERUSAHAN JASA KONTRAKTOR
PT. BUMA PERINDAHINDO**

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ABSTRACT

The purpose of this study was to determine the effect of receivables, the output VAT and Withholding tax of the cash flow PT. Buma Perindahindo

In this study used causal research, which is one of the types of studies with the impact of one or more variables (independent variables) against specific variable (dependent variable). The scientific library is to read books, and reference literature related to the issue being studied. Field study is to interview the employer directly to get the data and information orally.

The results of testing with the program SPSS 17.0 in this study concludes that there is influence of accounts receivable, the value of output tax, withholding tax of 96,10% of the cash flow from the company and 3.90% were other factors not analysed in the study.

Key words: Accountt Receivable, Output Value Added Tax, Withholding Tax, Cash Flow SPSS 17.0