

**THE RECEIVABLES TURNOVER EFFECT ON THE
LIQUIDITY AND PROFITABILITY OF MANUFACTURING
COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE (IDX)**

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ABSTRACT

This research was about receivables turnover effect on the liquidity and profitability of manufacturing companies listed on the Indonesia stock exchange periode 2007-2009. The purpose of this research is to obtain empirical evidence of receivables turnover effect on the current ratio and return on investment. The method used is the method of causal research.

The result of this research shows that receivables turnover has no effect on likudity especially in current asset, because the significanct is more than 0,05 in this case the significant is 0,184. And receivable turnover has an effect on profitability especially in return on investmen on manufacturing companies listed on the Indonesia stock exchange periode 2007-2009

Keyword : Effect, Receivable Turnover, Liquidity (Current Ratio), Profitability (Return On Investment) and Manufacturer Company.