

**INFLUENCE OF SHORT-TERM DEBT AND ACCOUNTS  
RECEIVABLE TURNOVER ON PROFITABILITY OF  
MANUFACTURING COMPANIES LISTED ON STOCK  
EXCHANGES IN INDONESIA PERIODE 2008-2010**

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***ABSTRACT***

*This study discusses the influence of short-term debt and accounts receivable turnover on profitability of manufacturing companies listed on stock exchanges in Indonesia 2008-2010. The purpose of this study was to determine the effect of a significant association between short-term debt and accounts receivable turnover to profitability in the Registered Manufacturing Company in Indonesia Stock Exchange (BEI) The period from 2008 to 2010.*

*Research method used is multiple linear regression model. Type of data is secondary data from each manufacturing companies listed on the Indonesia Stock Exchange for four years in 2008-2010. The samples are taken by purposive random sampling. The samples are 82 manufacturing companies.*

*The results of this study is that there is significant influence between short-term debt and accounts receivable turnover of the company's profitability*

*Keywords : short-term debt, accounts receivable turnover, profitability*