

**THE RECEIVABLES TURNOVER EFFECT ON THE
LIQUIDITY AND PROFITABILITY OF CONSUMER GOODS
INDUSTRY 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 consumer goods industry companies listed on the Indonesia stock exchange periode 2009-2010. 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 signifikanct is more than 0,05 in this case the significant is 0,271. And receivable turnover has an effect on profitability especially in return on investmen on consumer goods industry companies listed on the Indonesia stock exchange periode 2009-2010

Keyword : Effect, Receivable Turnover, Liquidity (Current Ratio), Profitability (Return On Investment) and Consumer Goods Industry.