

**THE INFLUENCE OF ACCOUNTS OF RECEIVABLE TURNOVER AND  
INVENTORY TURNOVER TO LIKUIDITAS ATAUTOMOTIVE AND ALLIED  
PRODUCT INDUSTRIES LISTED IN INDONESIA STOCK EXCHANGE PERIOD  
2008 - 2011**

**ABSTRACT**

*This research purposue is proof the influence of accounts receivable turnover and inventory turnover to likuiditas. This method of this scientific paper is a causal research design and with the research population in automotive and allied product industries listed in Indonesian Stock Exchange during the period 2008-2011.*

*The result of this research show that in partial, account receivable turnover and inventory turnover unsignificantly effect the likuiditas. As simultan account receivable turnover and inventory turnover have impact toward the likuiditas 0.01% variation from the likuiditas change can be explained by two independent variabel. Meanwhile, the remainder 99.99% explained by other variation or factor which not include in regression model.*

**Keywords : Account Receivable Turnover, Inventory Turnover, Likuiditas**