

## ABSTRACT

*This thesis analyzes the influence of the management of accounts receivable against the company's profitability is the main sector that are listed on the Indonesia stock exchange (BEI) in the period 2007 until 2016. The taking of the sample using the technique of Sampling Purposive research, i.e., a sample was selected based on certain criteria. There are 27 sampel consisting of 11 sectors of agriculture and mining sectors of the 16 meets the criteria to be examined using Quantitative Descriptive approach.*

*Management of receivables are measured based on average accounts receivable billing period stated by the average collection period. To clarify the influence of management accounts receivable against profitability, then added other independent variables-variables such as current ratio, size, and financial debt ratio. Measure of profitability was manifested with the gross operating profit. The data processing is done with Eviews 9. To test the effect, use the fixed effect with model approach feasible generalized least square (FGLS).*

*From the results of testing are known there is significant influence among variables average collection period, current ratio, size, and financial debt ratio against the gross operating profit.*

*Key Words : Account receivables management, average collection period, current ratio, financial debt ratio, firm size, profitability, feasible generalized least square.*



## ABSTRAK

Skripsi ini menganalisa pengaruh manajemen piutang terhadap profitabilitas perusahaan sektor utama yang terdaftar di Bursa Efek Indonesia (BEI) dalam periode 2007 hingga 2016. Pengambilan sample penelitian menggunakan teknik Purposive Sampling, yaitu sampel dipilih berdasarkan kriteria tertentu. Terdapat 27 sampel yang terdiri dari 11 sektor pertanian dan 16 sektor pertambangan yang memenuhi kriteria untuk diteliti menggunakan pendekatan Deskriptif Kuantitatif.

Manajemen piutang diukur berdasarkan rata rata periode penagihan piutang yang dinyatakan dengan *average collection period*. Untuk memperjelas pengaruh manajemen piutang terhadap profitabilitas, maka ditambahkan variable-variabel independen lain seperti *current ratio*, *size*, dan *financial debt ratio*. Ukuran profitabilitas dinyatakan dengan *gross operating profit*. Pengolahan data dilakukan dengan Eviews 9. Untuk menguji pengaruh, digunakan model *fixed effect* dengan pendekatan *feasible generalized least square* (FGLS).

Dari hasil pengujian diketahui terdapat pengaruh signifikan antara variabel *average collection period*, *current ratio*, *size*, dan *financial debt ratio* terhadap *gross operating profit*.

Kata kunci : Manajemen piutang, *average collection period*, *current ratio*, *financial debt ratio*, *firm size* , profitabilitas, *feasible generalized least square*.

