

## ABSTRAK

**Murtin A. Mohamad, NIM 931 409 095**, 2013 “Pengaruh Perputaran Modal Kerja Terhadap Likuiditas (*Current Ratio*) PT. HM Sampoerna, Tbk” Skripsi, Program Studi Sarjana Manajemen Jurusan Manajemen, Fakultas Ekonomi dan Bisnis, Universitas Negeri Gorontalo. Dibawah Bimbingan Bapak **Raflin Hinelu, S.Pd, M.Si**, selaku Pembimbing I, dan Bapak **Idham Masri Ishak, SE, M.Si**, selaku Pembimbing II.

Penelitian ini didasarkan pada rumusan masalah yaitu apakah perputaran modal kerja berpengaruh terhadap tingkat likuiditas ) PT. HM Sampoerna, Tbk. Metode yang digunakan dalam penelitian adalah metode kuantitatif, yaitu variabel X (perputaran modal kerja) dan variabel Y (likuiditas). Instrument yang digunakan adalah data sekunder dan untuk menganalisis data digunakan analisis regresi sederhana. Tujuan penelitian ini adalah untuk mengetahui pengaruh perputaran modal kerja terhadap tingkat likuiditas PT. HM Sampoerna, Tbk.

Berdasarkan hasil penelitian maka dapat diambil kesimpulan bahwa terdapat pengaruh antara perputaran modal kerja terhadap likuiditas (*current ratio*) pada PT. HM Sampoerna, Tbk. Dengan hasil uji analisis regresi sederhana yaitu  $\hat{y} = 2.183 + 0.004X$ . Variabel perputaran modal kerja memiliki koefisien regresi bertanda positif signifikan sebesar 0.829 artinya apabila terjadi perubahan variabel independen akan mempengaruhi likuiditas (*current ratio*) sebesar 82.9%. serta sisanya dipengaruhi oleh faktor-faktor lain yang tidak termasuk dalam penelitian ini, adapun pengujian hipotesis dilakukan dengan membandingkan nilai signifikan Uji t dilakukan untuk membandingkan antara t hitung dengan t table pada  $\alpha = 0.05$ . sehingga hipotesis  $H_0$  ditolak atau  $H_A$  diterima.

Kata Kunci: Perputaran Modal Kerja, Likuiditas, *Current Ratio*.

## ABSTRACT

**Murtin A. Mohamad, Student's ID 931 409 095**, 2013. "The Effect of Working Capital Turn Over toward the Liquidity (Current Ratio) of PT. HM Sampoerna, Tbk". Skripsi. Study Program of S1 Management, Department of Management, Faculty of Economics and Business, Universitas Negeri Gorontalo. The principal supervisor was **Raflin Hineho, S.Pd, M.Si** and the co-supervisor was **Idham Masrilshak SE, M.Si**.

The problem of the research was is working capital turn over has an effect toward the liquidity of PT. HM Sampoerna, Tbk. Method of the research applied quantitative consisted of X variable (working capital turn over) and Y variable (liquidity). Instrument of the research was secondary data and it was analyzed using simple regression analysis. This research aimed to find out the effect of working capital turn over toward the liquidity of PT. HM Sampoerna, Tbk.

Based on the research result, it can be concluded that there is an effect between working capital turn over toward the liquidity (current ratio) of PT. HM Sampoerna, Tbk with result of simple regression analysis test was  $\hat{y} = 2.183 + 0.004 X$ . Variable of working capital turn over has a regression coefficient which is significant positive as 0.829. it means that if independent variable is changed then it will effect the liquidity (current ratio) as 82.9% while the rest of it was effected by other variables which are not include in this research. The hypothesis test was done by comparing the significant value of t test of t count and t table at  $\alpha = 0.05$ , therefore the  $H_0$  is rejected and  $H_A$  is accepted.

Keywords: Working Capital Turn Over, Liquidity, Current Ratio