

ABSTRACT

Muhriani Ali. Student's ID 921409023. Skripsi 2013. The Effect of Accounts Receivables Turnover toward the Profitability (A case study in trading companies listed in Indonesia Stock Exchanges). Study Program of S1 Accounting, Accounting Department, Faculty of Economics and Business, Universitas Negeri Gorontalo. The principal supervisor was Imran R Hambali, S.Pd, SE, MSA, and the co-supervisor was LA Ode Rasuli, S.Pd, SE, MSA.

This research aimed to define the effect of accounts receivables turnover toward the profitability (a study case in trading companies listed in Indonesia Stock Exchange). This research used financial statements of manufacturing companies obtained from Indonesia Stock Exchange in the period of 2008-2012 as the secondary data. The population consisted of 10 trading companies listed in the Indonesia Stock exchanges 2008-2012. Data was analyzed by data normality test, panel data regression, and coefficient interpretation of determination correlation using Eviews program.

The result showed that the accounts receivables turnover had a significant effect toward the net profit margin of the trading companies. This conclusion was drawn from both regression test and the effect of turnover variable toward the net profit margin.

Keywords: Accounts receivables turnover, profitability, net profit margin (NPM)