ABSTRACT

Dirja Kusuma Atmaja (21208137), "The Effect of Cash Flow and Accounts Receivable Turnover and Liquidity Levels in PT.INTI (Persero) Bandung", Thesis Department of Management Faculty of Economics, University Computer Indonesia, under the guidance of Trustorini Handayani, SE., M.Si

To be able to run a business, every company will definitely need funding. The proceeds from the company used to purchase fixed assets, to hold a stock of cash, for the benefit of the transaction, as well as to maintain the level of corporate liquidity. Which inhibits the late payment will result in the company receiving the company's health, especially in the liquidity.

This study aims to determine the development of Cash Flows), Accounts Receivable Turnover and Exchange Rate Liquidity in the PT. INTI (Limited) London. period 1998-2007, and to determine the effect of Cash Flow and Accounts Receivable Turnover on Exchange Liquidity (Quick Ratio) on PT.INTI (Persero) Bandung 1998-2007 period.

The method used in this study is descriptive and verifikatif. This study uses secondary data obtained from the summary financial statements PT. INTI (Limited) London. which further analyzed by: Path analysis, correlation coefficient, coefficient of determination, t test and F test.

Path analysis results concluded that no significant cash flow tehadap liquidity (quick ratio) cash flow and turnover either simultaneously or partial will have a close relationship tetpi no significant effect on the level of liquidity. Berbpengaruh simultaneously at 39.78%, and from another factor of 60.2%. Partially the most influence on the level of liquidity (quick ratio) is the cash flow of 35.42% and the effect of turnover amounting to 4.36%.

Keywords: Cash Flow, Receivables Turnover and Liquidity Levels