ABSTRACT

Heri Nuryadin / 21204816 : " Analysis of Current Assets and Its Impact on Liquidity Level at PT. Jiwasraya Insurance Eastern Branch Office Bandung ", under the guidance of Trustorini Handayani, SE., M.Si

Current assets is very important in company especially in its operational activities. Hopefully, with the sale of insurance product that are going to get the optimal benefit for the company in accordance with the desired target. Current assets rotate everyday and from rotation of the bias current assets are expected to repay short – them debt will mature. Base on the above description, hence writer take tittle : " Analysis of Current Assets and Its Impact on Liquidity Level at PT. Jiwasraya Insurance Eastern Branch Office Bandung ".

The aim of this paper are : (1) To know the development of current assets at PT. Jiwasraya Life insurance Eastern Branch Office of Bandung, (2) To know the development of Liquidity at PT. Jiwasraya Life insurance Eastern Branch Office of Bandung, (3) To determine the impact of current assets to liquidity at PT. Jiwasraya Life insurance Eastern Branch Office of Bandung. The method used in the research is descriptive method with quantitative approach. Technique data collecting taken is bibliography study and field. While data analysis using correlation analysis, regression, determination, and test the "t" in processed data by using SPSS 15.0 for Windows.

According to the study authors, show that there are influence between current Assets Turnover on the liquidity. There are levels of closeness of relationship (correlation) between these two variables, namely r = -0.967 with a positive correlation value. The point is that if the current assets turnover increases, liquidity increases, so does the opposite. While the value of determination coefficient of 93.51 % means that the current assets and its impact on liquidity Level at PT. Jiwasraya Insurance Eastern Branch Office Bandung at 93.51 %, 6:49%, rest influence by other factors not examined in this study.

Keywords : Current Assets, Liquidity