ABSTRACT

The Influence of Cash Flows to Quick Ratio atCoorporate Tirta Karya (PDAM) Bandung

By: Tatang Taryana

Guided by:Linna Ismawati SE., M. Si

Cash is the element most liquid working capital required for operations which can be used any time the cash shortage will continue to be met companies, fulfillment companies into trouble, because the availability of cash in the company are not always stable in each period. So be prepared a report on the cash flow to determine progress in meeting the needs of companies and allocating cash.

The purpose of this study was to determine the cash flow at Tirta Cooperative Work (PDAM) in Bandung, quick ratio condition in Cooperative Work Tirta (PDAM) in Bandung, and to determine the effect of the ratio of cash flow quickly in Coorporate Tirta Karya (PDAM) Bandung.

The method used is descriptive method with quantitative approach. Technical data determination conducted literature study, field study consisted of observation and interviews. Existing data were analyzed by calculating a simple linear regression analysis, Pearson correlation coefficient (r), coefficient of determination (kd) and t test

The results based on descriptive method is known that cash flow remains unchanged in 2006, and the quick ratio change significantly in 2009, while the results of research based on quantitative methods of calculation results obtained by simple linear regression analysis is Y = 1302.9 + 0, 58 X. This means that the regression coefficient in the direction (positive). The calculation result obtained by Pearson correlation r value of 0.158 means that the relations between the two variables is low and positive (unidirectional). The result of calculation of coefficient of determination is equal to 2.4965%, meaning that cash flow can affect the quick ratio of 2.4965%. In the hypothesis test obtained by value t count of 0.277 while the value of 3.182 means ttable cash flow effect is not significant to quick ratio at the Coorperate Tirta Karya (PDAM) Bandung

Key Word: cash Flow, Quick Ratio, Liquidity.