ABSTRACT

The Influence Of Receivable Turnover On Liquidity and Colectting Receivable
At cooperation (PDAM) Bandung
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Accounts receivable is a claim that is not supported by a written promise that is only supplemented by the permit, the invoice / receipt which have been signed by the debtor so that the statements had been received the goods is in the letters

.The purpose of the study were: To determine the turnover on the Cooperative Work Tirta (PDAM), Bandung, To know the collection of receivables on the Cooperative Work Tirta (PDAM), Bandung, To know the liquidity in the Cooperative Work Tirta (PDAM), Bandung, To know the effect of rotationThe collection of receivables and receivables of liquidity in the Cooperative Work Tirta(PDAM) Bandung.

The method used is descriptive method with quantitative approach. The technique of determining the data do library research, field study consisted of observations and interviews. Existing data were analyzed by calculating the multiple linear regression analysis, Pearson correlation coefficient (r), coefficient of determination (kd), f test, and. T test

Indicates that the results of research and collection of accounts receivable turnover of 2.4% effect on liquidity

Keywords : Accounts Receivable Turnover, Collection of Accounts Receivable , Liquidity