ABSTRACT

EFFECT ON THE VOLUME OF SALES AND RECEIVABLES TO NET INCOME IN METAL LISTED IN INDONESIA STOCK EXCHANGE

This research was conducted at the metal company. The purpose of this study was to examine and analyze the effect of sales volume and receivables to net income on a metal company. Meode research is descriptive method with quantitative approach.

The population used in this research that the annual financial statements comprising income / loss, and notes to the financial statements of the metal company in 2010 until 2013. The selection dilakuka sample using purposive sampling method with the amount of data that iolah as much as 4 years old, the data used is secondary data. The statistical method used is multiple linear regression analysis and using SPSS 13.0 for Windows.

These results indicate that simultaneous volume of sales and trade receivables effect on net income in the company of metal. And sales volume partially not significant effect on net income in the company of metal. Then partially receivable memberikn contribution or significant effect on net income in the company of metal.

Keywords: Volume of Sales, Accounts Receivable, Net Income