ABSTRACT

"THE INFLUENCE OF CASH FLOW AND RECEIVABLE TURN OVER ON LIQUIDITY
(Case Study of Foods and Beverages Company Listed on The Indonesian Stock Exchange Period 2009-2013)"

Liquidity is a key element in maintaining a business in order to survive, because liquidity is the company's ability to pay short-term obligations at maturity. The purpose of this study was to examine and analyze the effect of cash flow and receivables turnover to liquidity with the Quick Ratio.

The method used is descriptive method verification with quantitative approach. This study used 23 companies as population and 8 companies were used as a sample in the food and beverage companies listed in Indonesia Stock Exchange 2009-2013 period, using purposive sampling technique. While the methods of analysis used in this study is the linear analysis on the level of significance of 5%. The program used to analyze the data using Statistical for Social Sciences (SPSS) Ver. 19:00.

Results of research on food and beverage companies listed in Indonesia Stock Exchange 2009-2013 period indicates that partial cash flow and receivables turnover has significant influence on liquidity. With each major influence is low and medium.

Keywords: Cash, Accounts Receivable Turnover and Liquidity (Quick Ratio)