



ABSTRAK

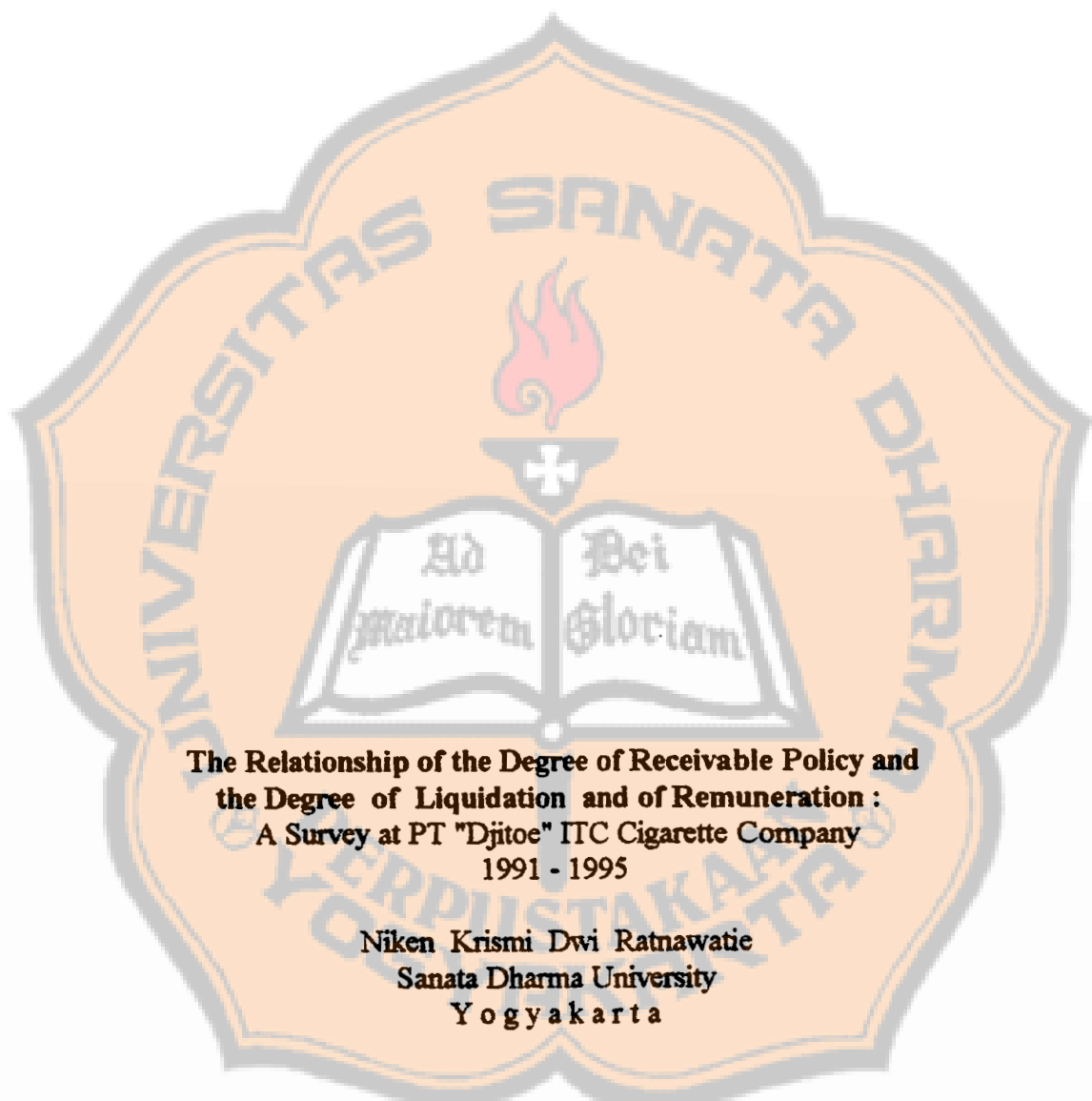
Hubungan kebijaksanaan piutang dengan tingkat likuiditas dan rentabilitas perusahaan Pada perusahaan rokok PT "Djitoe"ITC Tahun 1991 - 1995

Niken Krismi Dwi Ratnawatie
Universitan Sanata Dharma
Yogyakarta

Tujuan dari penelitian ini adalah untuk mengetahui bagaimana hubungan antara tingkat kebijaksanaan piutang dengan tingkat likuiditas dan rentabilitas perusahaan rokok PT "Djitoe"ITC pada periode 1991 sampai dengan 1995.

Jenis penelitian yang dipakai adalah *causal comparative study* dengan model *ex post facto*. Untuk mengetahui tingkat efisiensi kebijaksanaan piutang, likuiditas dan rentabilitas perusahaan yaitu dengan menggunakan analisis *trend least square*. Sedangkan untuk mengetahui hubungan antara tingkat kebijaksanaan piutang dengan tingkat likuiditas dan rentabilitas perusahaan dengan menggunakan analisis *korelasi product moment* dengan pengujian signifikansi korelasi pada taraf signifikan 5%.

Berdasarkan analisis yang telah dilakukan bahwa tingkat kebijaksanaan piutang,



**The Relationship of the Degree of Receivable Policy and
the Degree of Liquidation and of Remuneration :
A Survey at PT "Djitoe" ITC Cigarette Company
1991 - 1995**

**Niken Krismi Dwi Ratnawatie
Sanata Dharma University
Yogyakarta**

The purpose of this research is to know the relationship of the degree of receivable policy and the degree of liquidation and of remuneration at PT "Djitoe" ITC cigarette company in the year of 1991 to 1995.

The research used causal comparative study with ex post facto model. To find out the degree of efficiency of the receivable policy, of liquidation, and of remuneration, the trend least square analysis was used. To find out the relationship of the degree of receivable policy with the degree of liquidation and of remuneration, the product moment correlation analysis was used with the significant level of 5%.

It was found out that the degree of receivable, liquidation and remuneration was increasingly more efficient from year to year. Moreover, there was a positive correlation between the degree of receivable policy and of liquidation ($r=0.93$) and also between the degree of receivable policy and the degree of remuneration ($r=0.83$). Therefore the more efficient the receivable policy is, the better is the degree of liquidation and of remuneration.