

ABSTRAK

HUBUNGAN ANTARA HARI RATA-RATA PENGUMPULAN PIUTANG DENGAN RENTABILITAS EKONOMI Studi kasus pada perusahaan *Real Estate and Property* yang terdaftar di Bursa Efek Jakarta

o Ika Marlina Kristiani
Universitas Sanata Dharma
Yogyakarta
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Penelitian ini bertujuan untuk mengetahui apakah ada hubungan antara hari rata-rata pengumpulan piutang dengan rentabilitas ekonomi pada perusahaan *Real Estate and Property* yang terdaftar di Bursa Efek Jakarta tahun 2002-2003. Dan menguji hipotesis yang mengatakan ada hubungan antara hari rata-rata pengumpulan piutang dengan rentabilitas ekonomi.

Jenis penelitian yang dilakukan adalah studi kasus pada perusahaan *Real Estate and Property*. Teknik pengumpulan data dengan dokumentasi. Teknik analisis data yang digunakan adalah koefisien korelasi *Product Moment* dari Pearson.

Berdasarkan hasil analisis menunjukkan koefisien korelasi pada tahun 2002 sebesar $-0,090$. Setelah itu dilakukan uji signifikansi dengan analisis *t-test* menunjukkan bahwa $-t \text{ tabel} \leq t \text{ hitung} \leq t \text{ tabel}$ ($-2,0687 \leq -0,4334 \leq 2,0687$) yang berarti tidak ada hubungan antara hari rata-rata pengumpulan piutang dengan rentabilitas ekonomi. Koefisien korelasi pada tahun 2003 yang diperoleh sebesar $0,463$. Setelah itu dilakukan uji signifikansi dengan analisis *t-test* menunjukkan bahwa $t \text{ hitung} \geq t \text{ tabel}$ ($2,5054 \geq 2,0687$) yang berarti ada hubungan antara hari rata-rata pengumpulan piutang dengan rentabilitas ekonomi.

ABSTRACT

THE RELATION BETWEEN AVERAGES COLLECTING PERIOD OF ACCOUNT RECEIVABLE WITH EARNING POWER Case Study of Real Estate and Property Companies Listed at Bursa Efek Jakarta (BEJ)

Ika Marlina Kristiani
Sanata Dharma University
Yogyakarta
2005

The aim of the research was to identify the relationship appeared between average collecting period of accounts receivable and earning power in the Real Estate and Property companies enlisted in Bursa Efek Jakarta in the year of 2002 to 2003. It also tested the hypothesis which mentioned that there is relation between average collecting period of accounts receivable and earning power.

The type of the research was study case to the Real Estate and Property companies. The data collecting technique was documentation, and the data analyze technique was coefficient correlation of the Product Moment from Pearson.

Based on the analysis result, it showed that the coefficient correlation in the year of 2002 count -0,090. The significance test has been done with the t-test, indicated that critical value of $t \leq$ calculated value of $t \leq$ critical value of t ($-2,0687 \leq -0,4334 \leq 2,0687$). It means that there was no relationship between average collecting period of accounts receivable and earning power. The coefficient correlation in the year of 2003 that obtained was 0,463. Afterward, the test of significance has been done, and indicated that calculated value of $t \geq$ critical value of t ($2,5054 \geq 2,0687$), it means that there was no connection between average collecting period of accounts receivable and earning power.