

ABSTRAK

HUBUNGAN PERPUTARAN KREDIT DENGAN RENTABILITAS, LIKUIDITAS, DAN SOLVABILITAS

Studi Kasus Pada BPR MATARAM Cabang Banguntapan Bantul Yogyakarta

Markus Budi Sulantoro
Universitas Sanata Dharma
Yogyakarta
2004

Penelitian ini bertujuan untuk (1) mengetahui apakah terdapat hubungan positif antara perputaran kredit dengan rentabilitas (2) mengetahui apakah terdapat hubungan positif antara perputaran kredit dengan likuiditas (3) mengetahui apakah terdapat hubungan positif antara perputaran kredit dengan solvabilitas.

Jenis penelitian ini adalah studi kasus. Teknik pengumpulan data yang digunakan adalah (1) wawancara dan (2) dokumentasi. Teknik analisis data yang digunakan adalah koefisien korelasi *Rank Spearman*.

Berdasarkan analisis data: (1) ada hubungan positif antara perputaran kredit dengan rentabilitas. (2) tidak ada hubungan positif antara perputaran kredit dengan likuiditas. (3) tidak ada hubungan positif antara perputaran kredit dengan solvabilitas.

ABSTRACT

THE RELATIONSHIP BETWEEN RECEIVABLE TURN-OVER AND RENTABILITY, LIQUIDITY, AND SOLVABILITY

A case Study at BPR MATARAM Branch Banguntapan Bantul Yogyakarta

Markus Budi Sulantoro
Sanata Dharma University
2004

This reseach aimed to know (1) whether there was a positive relationship between receivable turn-over and rentability (2) whether there was a positive relationship between receivable turn-over and liquidity (3) whether there was a positive relationship between receivable turn-over and solvability.

This reseach was a case study. The techniques of data collection were interview and documentation. The analysis technique used was the Spearman's Rank Correlation.

Based on the data analysis, it could be concluded that : (1) There was positive relationship between receivable turn-over and rentability. (2) There was no a positive relationship between receivable turn-over and liquidity. (3) There was no a positive relationship between receivable turn-over and solvability.