

ABSTRAK

HUBUNGAN PERPUTARAN KREDIT DENGAN LIKUIDITAS, SOLVABILITAS DAN RENTABILITAS STUDI KASUS PADA PD. BKK NGUNTORONADI, WONOGIRI, JAWA TENGAH

Awan Subekti

Universitas Sanata Dharma

Yogyakarta

2006

Tujuan Penelitian ini adalah (1) untuk mengetahui apakah ada hubungan antara perputaran kredit dengan likuiditas, (2) untuk mengetahui apakah ada hubungan perputaran kredit dengan solvabilitas, (3) untuk mengetahui apakah ada hubungan perputaran kredit dengan rentabilitas.

Teknik analisis data yang digunakan dalam penelitian ini adalah: permasalahan pertama (1) menghitung perputaran kredit, (2) menghitung likuiditas, (3) melakukan uji hipotesis (4) menarik kesimpulan. Permasalahan kedua (1) menghitung perputaran kredit, (2) menghitung solvabilitas, (3) melakukan uji hipotesis, (4) menarik kesimpulan. Permasalahan ketiga (1) menghitung perputaran kredit, (2) menghitung rentabilitas, (3) melakukan uji hipotesis, (4) menarik kesimpulan.

Berdasarkan hasil penelitian dapat disimpulkan bahwa (1) ada hubungan antara perputaran kredit dengan likuiditas, (2) tidak ada hubungan antara perputaran kredit dengan solvabilitas, (3) ada hubungan antara perputaran kredit dengan rentabilitas.

ABSTRACT

THE RELATIONSHIP OF CREDIT TURNOVER AND

A LIQUIDITY, SOLVENCY AND RENTABILITY

A CASE STUDY AT PD BKK NGUNTORONADI,

WONOGIRI, CENTRAL JAVA

Awan Subekti

Sanata Dharma University

Yogyakarta

2006

The objective of this research were to knowTarget of research are know (1) the relationship between credit turnover and liquidity, (2) the relationship between credit turnover and solvency, (3)) the relationship between credit turnover and rentability.

The data analysis techniques used in this research were : For the first problem : (1) calculating credit turnover, (2) calculating liquidity, (3) conducting hypothesis test, (4) concluding. For the second problem : (1) calculating credit turnover, (2) calculating solvency, (3) conducting hypothesis test, (4) concluding. For the third problem : (1) calculating credit turnover, (2) calculating rentability, (3) conducting hypothesis test, (4) concluding.

Based on the research result, it could be concluded that (1) there was no relation between credit turnover and liquidity, (2) there was no relation between credit turnover and solvency , (3) there is relation between credit turnover and rentability.