ABSTRAK


Kata-kata kunci: arus kas, perputaran piutang, likuiditas (current ratio)
ABSTRACT

One component to assess a company’s financial is liquidity ratio. Liquidity is the ability of firms to pay liabilities as they fall due. Liquidity is a key element in efforts to sustain an effort in order to survive. To increase the ratio of the company’s liquidity, it is necessary cash flows and receivable turnover is good also. The purpose of this study was to examine and analyze the effect of cash flow and receivables turnover to liquidity with the Current Ratio. The research object is PT Perkebunan Nusantara VIII from 2006 to 2015. The method used in this research is multiple linear analysis. The results of this study indicate that cash flows and receivable turnover significant effect on liquidity either partially or simultaneously.

Keywords: cash flows, receivable turnover, liquidity (current ratio)
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