

ABSTRACT

MIMI ANDRIANI, 2022. Effect of Cash Turnover and Accounts Receivable Turnover on Likuidity in LQ45 compaines listed on the IDX in 2016-2020. Essay Departement of Management, Faculty of Economics and Business. University of Muhammadiyah Makassar. Supervised by Asri Jaya and Nurlina.

The study aims to determine the effect of cash turnover and receivable on liquidity. The independent variable in this study is cash turnover and receivable turnover and the dependent variable in this study in liquidity. This study uses descriptive and quantitative analysis methods so that it can provide an assessment of liquidity in the period studied. The type of data used is secondary data in the form of company financial statements. The sample in this study used purposive sampling technique.

The results of the analysis in this study indicate that cash turnover variable has a positive and significant effect. While the receivables turnover variable has no effect and is not significant on liquidity. The coefficient of determination on this study is 79% while the remaining 21% is influenced by other variables.

Keywords: Cash Turnover, Accounts Receivable Turnover, Liquidity.

