

**PENGARUH PERPUTARAN MODAL KERJA, PERPUTARAN
PIUTANG, DAN UKURAN PERUSAHAAN TERHADAP
PROFITABILITAS KOPERASI**

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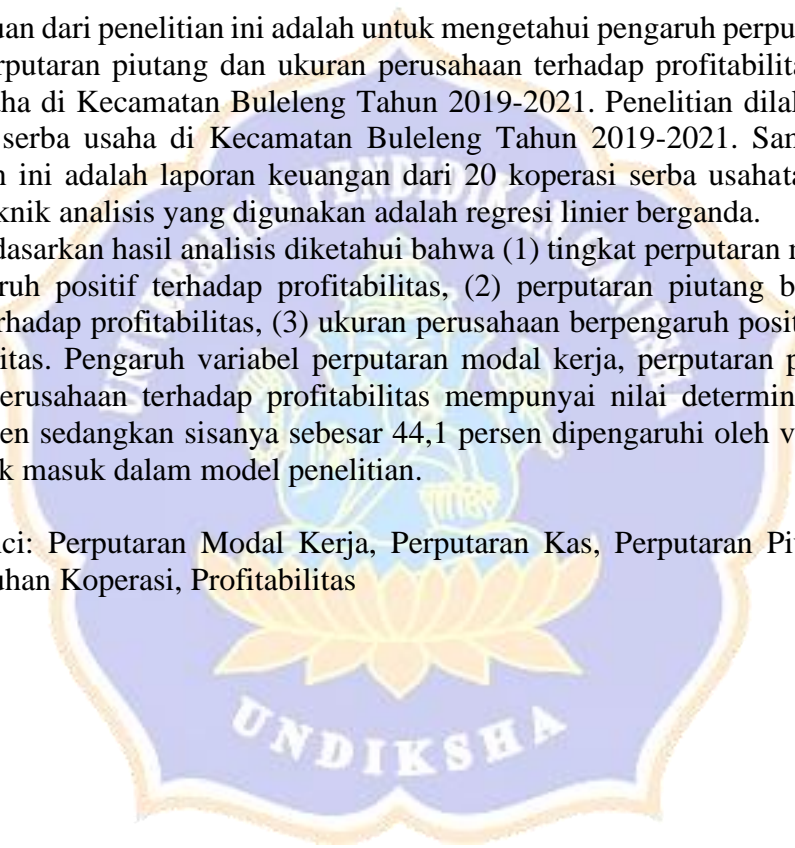
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ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh perputaran modal kerja, perputaran piutang dan ukuran perusahaan terhadap profitabilitas koperasi serba usaha di Kecamatan Buleleng Tahun 2019-2021. Penelitian dilakukan pada koperasi serba usaha di Kecamatan Buleleng Tahun 2019-2021. Sampel dalam penelitian ini adalah laporan keuangan dari 20 koperasi serba usahatahun 2019-2021. Teknik analisis yang digunakan adalah regresi linier berganda.

Berdasarkan hasil analisis diketahui bahwa (1) tingkat perputaran modal kerja berpengaruh positif terhadap profitabilitas, (2) perputaran piutang berpengaruh positif terhadap profitabilitas, (3) ukuran perusahaan berpengaruh positif terhadap profitabilitas. Pengaruh variabel perputaran modal kerja, perputaran piutang dan ukuran perusahaan terhadap profitabilitas mempunyai nilai determinasi sebesar 55,9 persen sedangkan sisanya sebesar 44,1 persen dipengaruhi oleh variabel lain yang tidak masuk dalam model penelitian.

Kata kunci: Perputaran Modal Kerja, Perputaran Kas, Perputaran Piutang, Pertumbuhan Koperasi, Profitabilitas



THE EFFECT OF WORKING CAPITAL TURNOVER, RECEIVABLE TURNOVER, AND COMPANY SIZE ON THE PROFITABILITY OF COOPERATIVES

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ABSTRACT

The purpose of this study was to determine the effect of working capital turnover, receivables turnover and company size on the profitability of multi-purpose cooperatives in Buleleng District in 2019-2021. The research was conducted on multi-business cooperatives in Buleleng District in 2019-2021. The sample in this study is the financial statements of 20 all-business cooperatives in 2019-2021. The analysis technique used is multiple linear regression.

Based on the results of the analysis, it is known that (1) the level of working capital turnover has a positive effect on profitability, (2) accounts receivable turnover has a positive effect on profitability, (3) firm size has a positive effect on profitability. The effect of working capital turnover, accounts receivable turnover and company size on profitability has a determination value of 55.9 percent while the remaining 44.1 percent is influenced by other variables not included in the research model.

Keywords: Working Capital Turnover, Cash Turnover, Accounts Receivable Turnover, Cooperative Growth, Profitability

