

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh *working capital management*, likuiditas, dan pengungkapan *sustainability reporting* terhadap profitabilitas pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2013-2015. Variabel yang diuji dalam penelitian ini terdiri dari periode pengumpulan piutang rata-rata, periode rata-rata pembayaran utang, periode perputaran persediaan harian, likuiditas, dan *sustainability reporting*.

Penelitian ini menggunakan metode *purposive sampling*. Berdasarkan kriteria diperoleh 55 perusahaan pada tiap periode penelitian. Pengujian yang dilakukan antara lain: statistik deskriptif, asumsi klasik, regresi berganda, koefisien determinasi, *F test* dan *t test*.

Hasil penelitian: 1) periode pengumpulan piutang rata-rata tidak berpengaruh terhadap profitabilitas perusahaan, 2) periode rata-rata pembayaran utang tidak berpengaruh terhadap profitabilitas perusahaan, 3) periode perputaran persediaan harian tidak berpengaruh terhadap profitabilitas perusahaan, 4) likuiditas berpengaruh positif signifikan terhadap profitabilitas perusahaan, 5) *sustainability reporting* tidak berpengaruh terhadap profitabilitas perusahaan.

Kata kunci: Periode pengumpulan piutang rata-rata, periode rata-rata pembayaran utang, periode perputaran persediaan harian, likuiditas, *sustainability reporting*, profitabilitas.

ABSTRACT

This study aimed to verify the influence of working capital management, liquidity and sustainability reporting to enterprise profitability on Manufacturing companies listed in Indonesia Stock Exchange period 2013-2015. The variables tested in this study consisted of average collection period, average payment period, inventory turnover in days, liquidity, and sustainability reporting. This study using purposive sampling method in determining the number of samples used, obtained 101 Indonesian manufacturing companies. Tests performed included descriptive statistics, classical assumptions, regression, coefficient of determination, F test and t test.

Results of the study: 1) average collection period did not affect the enterprise profitability, 2) average payment period did not affect the enterprise profitability, 3) inventory turnover in days did affect on the enterprise profitability, 4) liquidity positively affected the enterprise profitability, 5) sustainability reporting did not affect on the enterprise profitability

Keywords: Average collection period, average payment period, inventory turnover in days, liquidity, sustainability reporting, profitability.