

ABSTRACT

PRIMA SETIA WICAKSONO. CORRELATION BETWEEN ACCOUNT RECEIVABLE WITH PROFIT INCOME AT CENTRAL PUBLIC COMPANY OF PEGADAIAN. Thesis, Jakarta: Economics Educational Study Program, Accounting Educational Major, Economics and Administration Department, Faculty Of Economics, Universitas Negeri Jakarta, 2008.

This research purpose is to get the certifiable and correct knowledge about correlation between account receivable with profit income. The study takes place at Head Office central public company Pegadaian which is have address in Jalan Kramat Raya No/162, Central Jakarta.

This research use the descriptive method with correlational approach and ex-post facto data. Independent variable in the study is account receivable and income profit alone as its dependent variable. Population is all of branch major regional office Public Company of Pegadaian Jakarta, with population reached 40 branch office Public Company of Pegadaian, with sampel 36 branch office Public Company Pegadaian. Intake technique sampel used in this research is sampling purposif. Purposive sampling is chosen to select the sample. Data for account receivable and profit income alone are acquired through their financial statements, i.e., balance and income statement per December 31, 2005 and 2006. Regression and correlation tests are used to analyze the data.

According to statistical computation the study reveals the regression $\hat{Y} = -0.15 + 0.21X$. Result of normality test of error estimation Y on X shows that the data are normally distributed with $Lo = 0.0825$ and $Lt = 0,1477$ which further means that $Lo < Lt$ (H_0 is accepted). Moreover, based on result of hypothesis test it's known that value fo $F_0 (b/a)$ is of 7929 and 4,13 for F_t which means that $F_0 (b/a) > F_t (7929 > 4.13)$ and, therefore, H_0 is rejected. Conclusion from the statistical computation is that the regression model of $\hat{Y} = -0.15 + 0,21X$ is significant. $F_0 (TC) (0.6) < F_t (250)$ means that H_0 is accepted and the model is linier.

From result of correlation coefficient computation which users Pearson's product moment $r_{xy} = 0,99$ with significance level α as of 0,05 for sample of 36 branch major regional office Public Company of Pegadaian Jakarta it can be concluded that there is a positive correlation between X and Y Variables. T-test shows that t_h and t_t of the study are of 41.21 and 1,7 and due to $t_h > t_t$ then H_0 is rejected and correlation between X and Y is meaningful. Finally, based on calculation the study results in determination coefficient as of 98.01%% which means that capital rentability alone is affected significantly by long term liabilities. Capital rentability alone is affected by long term liabilities as of 98.01%% and the remaining 1.99% is influenced by other factors.