ABSTRACT


Keywords: Effectiveness of Internal Control of Cash, Receivables Turnover, Liquidity.

Liquidity is the ability of cooperatives / companies to repay short-term debt at maturity. Based on the results of a preliminary survey in a large part KPRI Temanggung have high liquidity ratio above the normal standards set by Kep Men Kop and SMEs nub: 22 yrs in 2007 is 200%. Therefore it is important to know things that affect liquidity. Is it related to the Effectiveness of Internal Control of Cash and receivables turnover. The problems that arise in this research is: Does Effectiveness of Internal Control of Cash and receivables turnover affect liquidity in the County Waterford KPRI a partial year in 2007.

The population in this study are all listed as members KPRI PKP-RI County Waterford in 2007. This study uses the sample population with a certain criteria. Based on data obtained PKP-RI population sample of 27 KPRI during the first year. Analysis of data in this study using multiple linear regression analysis. Data used in the form of primary data, the results of questionnaires and secondary data filling in the form of financial statements. The measured variable is the Effectiveness of Internal Control of Cash (X1), Accounts Receivable Turnover (X2), and Liquidity (Y) are assessed using the Acid Test Ratio (ATR).

The result showed that the Internal Control Efektivitas cash gain of 70.91% sekor and within criteria Effective. While Receivable Turnover obtain an average of 85.50% with Ideal criteria. And liquidity that is calculated using a ratio derived indigo Acid Test Ratio of 1.36% and the lowest high of 2648.72%.

Conclusions from this research is no influence between Inter Cash Control Efektivitas with ATR. Likewise there is no partial influence between Receivable Turnover by ATR. Suggestions were submitted for official cooperation of the Republic of Indonesia (KPRI) at Waterford District should maintain and improve the effectiveness of internal control existing cash, receivables turnover needs to be improved at the optimal point, and for liquidity should be improved and so is at an ideal level.