

**PENGARUH PERPUTARAN MODAL KERJA,
TOTAL HUTANG LANCAR DAN TOTAL AKTIVA
TERHADAP KEMAMPULABAAAN
Studi Kasus Pada PT. Astra Internasional Tbk, PT. Gajah Tunggal
Tbk dan PT. Indomobil Sukses Internasional Tbk.**

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ABSTRACT

Profit is the main purpose of the establishment of a company, the ability of companies to generate profits can be seen from how efficient the company in using its working capital, because the efficient use of working capital also affects the company's obligations in paying current debt and also affect the total assets of the company.

Variables in this research use Net Working Capital Turn Over to identify working capital, current ratio to identify total current liabilities and asset turnover to identify total assets, meanwhile to measure profitability using RETURN OF ASSETS indicator with sample of 3 companies of automotive sector that is PT Astra Internasioanl Tbk, PT Indomobil Sukses Internasional Tbk, PT Gajah Tunggal Tbk, listed in Indonesia stock exchange from 2007 until 2016, the analysis tool used is spss version 2.3.0.

The results of this study indicate that the results of statistical analysis between working capital of profitability has a positive relationship but not significant, total current debt to profitability has a positive but insignificant relationship as well as total assets against profitability have a positive but insignificant relationship.

Keywords : Working Capital Turnover, Currenty Liabilities, Total Asset Turnover And Profitabilitas