ABSTRACT

FITRIYANI. The Effect of Working Capital to Total Assets (WCTA), Current Liability to Inventory (CLI), Operating Income to Total Liabilities (OITL), and Total Assets Turnover (TAT) to Profit Growth at Sub Sector Companies Listed In Indonesia Stock Exchange BEI) Period 2012-2016. Guided by Sri Handayani, SE, MM, M.Ak, CPMA)

This study aims to find the effect of Working Capital to Total Assets (WCTA), Current Liability to Inventory (CLI), Operating Income to Total Liabilities (OITL) and Total Assets Turnover.

Objects studied amounted to 16 companies in the coal sector listed on the Indonesia Stock Exchange during the period of research between 2012 to 2016. The method of analysis used is Multiple Linear Regression (Multiple Linear Regression).

The test results show simultaneously that Working Capital to Total Assets (WCTA), Current Liability to Inventory (CLI), Operating Income to Total Liabilities (OITL) and Total Asset Turnover (TAT) have a significant positive effect on Profit Growth. Working Capital to Total Assets (WCTA) partially significant effect on Profit Growth while Current Liability to Inventory (CLI), Operating Income to Total Liabilities (OITL) and Total Asset Turnover (TAT) have no significant effect on Profit Growth.

Keywords: Working Capital to Total Assets (WCTA), Current Liability to Inventory (CLI), Operating Income to Total Liabilities (OITL) and Total Asset Turnover (TAT) and Profit Growth.