

**ABSTRACT**

**THE EFFECT OF WORKING CAPITAL AND FIXED ASSETS TO PROFITABILITY**

**(Survey of Food and Beverages Companies were listed in Indonesia Capital Stock Exchange  
in period 2012-2017)**

**By:**

**Yusrin Kamarullah  
NPM. 143403117**

**Guidance:**

**Euis Rosidah, S.E., M.Ak.  
Irman Firmansyah, S.E., M.Si., Ak.**

*The purpose of this research was to describe (1) Working Capital, Fixed Assets and Profitability in Food and Beverages Companies were listed in Indonesia Stock Exchange in period 2012-2017. (2) The influence of Working Capital and Fixed Assets partially to Profitability. (3) the influence of Working Capital and Fixed Assets simultaneously to Profitability. The method used in this study is a descriptive, quantitative method with a survey approach. Determination of sample is by purposive sampling method, where chosen the companies that's always exist as far as 2012-2017 and producing 9 companies from 18 company populations. The data analysis technique used is panel regression data. The result of data processing indicates that (1) Working Capital, Fixed Assets and Profitability in Food and Beverages Companies were listed in Indonesia Stock Exchange in period 2011-2017 has change every year. (2) Working Capital and Fixed Assets partially has significantly effect to Profitability in the Food and Beverages Companies were listed in Indonesia Stock Exchange in period 2012-2017 (3) Working Capital and Fixed Assets simultaneously has a significant effect to Profitability.*

*Keywords: working Capital, Fixed Assets, Profitability*

## **ABSTRAK**

### **PENGARUH MODAL KERJA DAN AKTIVA TETAP TERHADAP PROFITABILITAS (Survei Pada *Perusahaan Food and Beverages* yang terdaftar di Bursa Efek Indonesia periode 2012-2017)**

**Oleh:**

**Yusrin Kamarullah  
NPM. 143403117**

**Pembimbing:**

**Euis Rosidah, S.E., M.Ak.  
Irman Firmansyah, S.E., M.Si., Ak.**

Penelitian ini bertujuan untuk (1) mengetahui Modal Kerja, Aktiva Tetap dan Profitabilitas pada Perusahaan *Food and Beverages* yang terdaftar di Bursa Efek Indonesia periode 2012-2017. (2) Pengaruh Modal Kerja dan Aktiva Tetap secara parsial terhadap Profitabilitas. (3) Pengaruh Modal Kerja dan Aktiva Tetap secara simultan terhadap Profitabilitas. Metode yang digunakan dalam penelitian ini adalah metode deskriptif, kuantitatif dengan pendekatan survei. Penentuan sampel dilakukan dengan metode *purposive sampling*, dengan memilih perusahaan yang tetap konsisten keberadaannya selama periode 2012-2017 dan menghasilkan 9 perusahaan dari 18 populasi perusahaan. Teknik nalisis data yang digunakan adalah regresi data panel. Berdasarkan hasil penelitian dan hasil pengolahan data menunjukkan bahwa (1) Modal Kerja, Aktiva Tetap dan Profitabilitas pada Perusahaan *Food and Beverages* yang terdaftar di Bursa Efek Indonesia periode 2012-2017 dari tahun ke tahun mengalami perubahan. (2) Modal Kerja dan Aktiva Tetap secara parsial berpengaruh positif dan signifikan terhadap Profitabilitas (3) Modal Kerja dan Aktiva Tetap secara simultan berpengaruh signifikan terhadap Profitabilitas.

Kata Kunci : Modal Kerja, Aktiva Tetap, Profitabilitas