

**ABSTRACT**

**ANALYSIS WORKING CAPITAL TURN OVER AND CAPITAL  
STRUCTURE TO PROFITABILITY  
(at PT. Unilever Indonesia Tbk.)**

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*The purpose of this research was to analyze the effect of Working Capital Turn Over and Debt to Equity Ratio to Return On Equity at PT. Unilever Indonesia Tbk. The Method of this reserach was used descriptive and correlational method, with time series data on the period 2009-2018.*

*The result of this research that was multiple linear regression and Determination Coefficient are know that simultaneously Working Capital Turn Over and Debt to Equity Ratio are significant effect to Return On Equity. And partially showed that Working Capital Turn Over is not significant effect to Return On Equity and Debt to Equity Ratio is significant effect to Return On Equity.*

*Key worrd: Working Capital Turn Over , Debt to Equity Ratio, and Return On Equity.*

## ABSTRAK

### **PENGARUH *WORKING CAPITAL TURN OVER* DAN STRUKTUR MODAL TERHADAP PROFITABILITAS (Pada PT. Unilever Indonesia Tbk.)**

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Tujuan penelitian ini adalah untuk mengetahui dan menganalisis pengaruh *Working Capital Turn Over* dan *Debt to Equity Ratio* terhadap *Return On Equity* pada PT. Unilever Indonesia Tbk. Metode penelitian yang digunakan adalah metode deskriptif dan korelasional, dengan menggunakan data *time series* pada periode 2009-2018.

Hasil penelitian dengan menggunakan analisis regresi linear berganda dan koefisien determinasi diketahui bahwa secara simultan *Working Capital Turn Over* dan *Debt to Equity Ratio* berpengaruh signifikan terhadap *Return On Equity*. Sedangkan secara parsial *Working Capital Turn Over* tidak berpengaruh signifikan terhadap *Return On Equity* dan *Debt to Equity Ratio* berpengaruh signifikan terhadap *Return On Equity*.

Kata Kunci: *Working Capital Turn Over*, *Debt to Equity Ratio*, dan *Return On Equity*.