

## **ABSTRAK**

### ***EFFECT OF WORKING CAPITAL TURNOVER AND CURRENT RATIO TOWARD RETURN ON ASSETS PT AKASHA WIRA INTERNATIONAL, TBK.***

***By :***

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*The objective of this research to determine and analyze the effect of Working Capital Turnover and Current Ratio (CR) on Return On Assets (ROA) PT. Akasha Wira International, Tbk. The research method used in this research is descriptive quantitative analysis. To analyze the data used Multiple Regression and Determination Coefficient.*

*Simultaneously based on the result Working Capital Turnover and Current Ratio (CR) has significant effect on Return On Assets (ROA). Partially, Working Capital Turnover and Current Ratio (CR) have no significant effect on Return On Assets (ROA)*

***Keywords: Working Capital Turnover, Current Ratio (CR) and Return On Assets (ROA).***

## **ABSTRAK**

### **PENGARUH PERPUTARAN MODAL KERJA DAN *CURRENT RATIO* TERHADAP *RETURN ON ASSETS* PT AKASHA WIRA INTERNATIONAL, TBK.**

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Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh Perputaran Modal Kerja dan *Current Ratio (CR)* terhadap *Return On Assets (ROA)* PT. Akasha Wira International, Tbk. Metode penelitian yang digunakan dalam penelitian ini adalah Analisis Deskriptif Kuantitatif. Alat analisis yang digunakan adalah Analisis Regresi Berganda dan Koefisien Determinasi.

Berdasarkan hasil penelitian diketahui bahwa secara simultan Perputaran Modal Kerja dan *Current Ratio (CR)* berpengaruh signifikan terhadap *Return On Assets (ROA)*. Secara parsial Perputaran Modal Kerja dan *Current Ratio (CR)* tidak berpengaruh signifikan terhadap *Return On Assets (ROA)*

**Kata Kunci:** Perputaran Modal Kerja, *Current Ratio (CR)* dan *Return On Assets (ROA)*