

ABSTRACT

THE INFLUENCE OF WORKING CAPITAL TURNOVER, INTELLECTUAL CAPITAL, AND SUSTAINABILITY GROWTH RATE ON RETURN ON ASSET AT PT INDO TAMBANGRAYA MEGAH TBK.

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This study aims to examine and analyze Working Capital Turnover, Intellectual Capital, and Sustainability Growth Rate, as well as their impact on Profitability at PT Indo Tambangraya Megah Tbk. The research methods employed were survey-based and verifiable. Data collection was conducted through documentation. The data used in this study is quantitative, obtained from secondary sources in the form of time series data. For data analysis, multiple linear regression analysis and the coefficient of determination are applied. The findings indicate that Working Capital Turnover has no effect on Return on Asset, Intellectual Capital has no effect on Return on Asset, and Sustainability Growth Rate has a positive effect on Return on Asset.

Keywords: Working Capital Turnover, Intellectual Capital (VAICTM), Sustainability Growth Rate, Return on Asset.

ABSTRAK

PENGARUH *WORKING CAPITAL TURNOVER*, *INTELLECTUAL CAPITAL*, DAN *SUSTAINABILITY GROWTH RATE* TERHADAP *RETURN ON ASSET* PADA PT INDO TAMBANGRAYA MEGAH TBK.

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Penelitian ini bertujuan untuk mengetahui dan menganalisis *Working Capital Turnover*, *Intellectual Capital*, dan *Sustainability Growth Rate* serta pengaruhnya terhadap *Return on Asset* pada PT Indo Tambangraya Megah Tbk. Metode penelitian yang digunakan survey dan verifikatif. Teknik pengumpulan data dengan cara dokumentasi. Jenis data dalam penelitian ini termasuk data kuantitatif yang diambil dari data sekunder (time series data). Untuk keperluan analisis data menggunakan teknik analisis regresi linear berganda dan koefisien determinasi. Hasil penelitian didapatkan bahwa *Working Capital Turnover* tidak berpengaruh terhadap *Return on Asset*, *Intellectual Capital* tidak berpengaruh terhadap *Return on Asset*, dan *Sustainability Growth Rate* berpengaruh positif terhadap *Return on Asset*.

Kata Kunci: *Working Capital Turnover*, *Intellectual Capital* (VAICTM), *Sustainability Growth Rate*, *Return on Asset*.