## ANALYSIS OF TURNOVER BY THE OPERATING ASSETS WITH OPERATING PROFIT IN THE COMPANY WHOLESALE AND RETAIL TRADE IN INDONESIA STOCK EXCHANGE PERIOD 2007-2009

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## **ABSTRACT**

This research is about analyzing the relationship between the Operating Asset turnover with profit operasing on wholesale and retail trading company in Indonesia Stock Exchange. This research was conducted to find out how much the relationship between the operating asset turnover with an operating profit by using research method correlation.

Before the data obtained are processed for further analysis, data normality was tested using the Kolmogorov-Smirnov. The test results indicate normally distributed data. If normal, the data used to calculate the correlation coefficient  $(r_{xy})$  using the formula "r" (Karl Pearson product moment).

The results show a negative correlation between operating asset turnover and operating income that is equal to -0,416 with 41.6% correlation coefficient. R square indicates the number 0,173 which means that the variation which occurs against an operating profit of 17.3% caused by the operating asset turnover and the rest is influenced by something else.

Keywords: Turnover operating asset, operating profit