

**PENGARUH PERPUTARAN PERSEDIAAN TERHADAP  
RETURN ON ASSETS PADA PERUSAHAAN SEKTOR RETAIL  
YANG TERDAFTAR DI BEI**

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***ABSTRACT***

*The purpose of this research is to empirically study the effect of Working Capital and Fixed Asset investment on Return On Assets (ROA). This research is classified as casual research. Population of this research are wholesale and retail firms on BEI during the period of 2007 to 2010.*

*Data that used in this research is financial statement from each company publized through ICMD (Indonesia Capital Market directory). The samples are obtained by using purposive sampling method. As the result, from 17 retail firms, 12 are used as the samples of this study. The statistic method being used is linear regression with the model being tested previously in classic assumptions.*

*The result indicates that inventories turnover variable has not significantly influenced Return On Assets (ROA) of retail firms on BEI.*

***Key Words : Inventory turnover, Profitability, Return On Assets***