

**ANALYSIS EFFECT OF RATIO ACTIVITY ON ECONOMIC RENTABILITY IN FOOD AND DRINK
COMPANIES LISTED ON INDONESIA STOCK EXCHANGE YEAR 2008 - 2010**

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ABSTRACT

This study aims to determine the effect of activities such as accounts receivable turnover ratio, total asset turnover, inventory turnover, working capital turnover with economic profitability. This study took a sample to 12 food and beverage companies that list on the Indonesia Stock Exchange in 2008 - 2010.

The results indicate that turnover has no significant effect on economic Rentabilitas, total asset turnover has no significant effect on the economy Profitability, Inventory turnover has no significant effect on the economy Profitability

From the results of the t test for working capital turnover significantly affect the economic profitability for the SIG (0.043) is smaller than 0.05, while the ratio of other activities such as accounts receivable turnover, total asset turnover and inventory turnover has no effect. The author suggests that stakeholders, especially investors who will invest in food and beverage companies before making a decision, should focus on factors lain.

Keyword: Receivables Turnover, Total Assets Turnover, Inventory Turnover, Turnover of Working Capital, Economic Rentability