

**AN EFFECT OF WORKING CAPITAL, WORKING CAPITAL
TURNOVER, AND RETURN ON ASSETS (ROA) AGAINST
RETURN ON EQUITY (ROE) OF MINING COMPANIES AT THE
INDONESIAN STOCK EXCHANGE**

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ABSTRACT

The purpose of this research is to examine an effect of working capital, working capital turnover, Return On Assets (ROA) against Return On Equity (ROE) of Mining companies at Indonesian Stock Exchange. The population in this research totally 32 companies which listed in the Indonesian Stock Exchange. And the sample were taken using a purposive sampling method. The multi linear regression statistical method used to test hypotheses.

The result of this research showed that Return On Assets (ROA) have effect to Return On Equity (ROE). Simultanly, working capital, working capital turnover and Return on Assets (ROA) have effect to Return On Equity (ROE).

Keywords : *Working Capital, Working Capital Turnover, Return On Assets (ROA) and Return On Equity (ROE).*