

## **ABSTRACT**

*This research wants to examine the effects of Working Capital to Total Asset (WCTA), Current Liabilities To Inventory (CLI), Operating Income to Total Assets (OITL), and Return On Equity (ROE) to profit growth of wholesale and retail trade company. The sampling technique used in this research is purposive sampling, with some criteria, those are: (1) the wholesale and retail trade company listed in IDX in research period and still operating consistently in the research period; (2) the availability of financial statement as the research period; (3) the wholesale and retail trade company has not delisting; (4) the wholesale and retail trade company has not negative profit. The result of this research shows that the data has fulfilled the classical assumption, such as: no multicollinearity, no autocorrelation, no heteroscedasticity and distributed normally. From the regression analysis, found that partially Return On Equity (ROE) variable, have a positive significant to profit growth of wholesale and retail trade company, while Working Capital to Total Asset (WCTA), Current Liabilities To Inventory (CLI) and Operating Income to Total Assets (OITL) doesn't have influence to profit growth of manufacture company. From the research also known that those four variable (WCTA, CLI, OITL, and ROE) simultaneously have an influence to profit growth of manufacture company. The prediction percentage of those variable simultaneously are 26,6%.*

*Keywords: Working Capital to Total Asset (WCTA), Current Liabilities To Inventory (CLI), Operating Income to Total Assets (OITL), Return On Equity (ROE) and profit growth.*

U N I V E R S I T A S  
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## ABSTRAK

Penelitian ini dilakukan untuk menguji pengaruh variabel *Working Capital to Total Asset* (WCTA), *Current Liabilities To Inventory* (CLI), *Operating Income to Total Assets* (OITL), *Return On Equity* (ROE) terhadap pertumbuhan laba. Data diperoleh dengan metode *purposive sampling* dengan kriteria (1) Perusahaan perdagangan besar dan eceran (*Wholesale & Retail Trade*) yang terdaftar di BEI sejak tahun 2008 - 2013, (2) Perusahaan tersebut memiliki data keuangan yang lengkap selama periode pengamatan yaitu tahun 2008 - 2013 (3) Perusahaan yang tidak delisting selama periode pengamatan yaitu tahun 2008 – 2013 dan (4) Perusahaan yang mempunyai laba bersih positif selama periode pengamatan yaitu tahun 2008 – 2013. Hasil analisis menunjukkan bahwa data-data yang digunakan didalam penelitian ini telah memenuhi asumsi klasik, yang meliputi: tidak terjadi gejala multikolinearitas, tidak terdapat autokorelasi, tidak terjadi gejala heteroskedastisitas, dan data terdistribusi normal. Dari hasil analisis regresi menunjukkan bahwa hanya variabel *Return On Equity* (ROE) secara persial berpengaruh signifikan terhadap pertumbuhan laba. Sedangkan variabel *Working Capital to Total Asset* (WCTA), *Current Liabilities To Inventory* (CLI) dan *Operating Income to Total Assets* (OITL) tidak berpengaruh signifikan terhadap pertumbuhan laba. Keempat variabel yang digunakan dalam penelitian ini (WCTA, CLI, OITL, dan ROE) secara bersama-sama berpengaruh terhadap pertumbuhan laba. Kemampuan prediksi dari keenam variabel secara simultan adalah sebesar 26,6%.

Kata kunci: *Working Capital to Total Asset* (WCTA), *Current Liabilities To Inventory* (CLI), *Operating Income to Total Assets* (OITL), *Return On Equity* (ROE) dan pertumbuhan laba.

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