ABSTRACT

This research wants to examine the effects of Working Capital to Total Asset (WCTA), Current Liability to Inventory (CLI) and Total Asset Turnover (TATO) to profit of company. The sampling technique used in this research is purposive sampling, with criteria for textile trading company and the available of financial statement as the research period (in 2009 until 2013). The result of this research shows that's the data has fulfill the classical assumption such as: distributed normally, no multicolinearity, no autocorrelation and no heteroscedasticity. From the regression analysis, found that partially Current Liability to Inventory (CLI) variable have a significant to profit company while Working Capital to Total Asset (WCTA) and Total Asset Turnover (TATO) doesn't have influence to profit company. From the research also known that those three variable (WCTA, CLI and TATO) simoultaneously have an influence to profit growth of company.

Keywords : Working Capital to Total Asset (WCTA), Current Liability to Inventory (CLI), Total Asset Turnover (TATO), profit.

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ABSTRAK

Penelitian ini dilakukan untuk menguji pengaruh variabel *Working Capital to Total Asset* (WCTA), *Current Liability to Inventory* (CLI) dan *Total Assets Turnover* (TATO) terhadap laba. Data diperoleh dengan metode *purposive sampling* dengan kriteria perusahaan perdagangan tekstil dan yang menyediakan data laporan keuangan selama periode penelitian (2009 sampai 2013). Hasil analisis menunjukan bahwa data-data yang digunakan adalah penelitian ini telah memenuhi asumsi klasik yang meliputi: data terdistribusi normal, tidak terjadi gejala multikolinearitas, tidak terdapat autokorelasi dan tidak terjadi gejala heteroskedastisitas. Dari hasil analisis regresi menunjukan bahwa variabel *Current Liability to Inventory* (CLI) mempunyai pengaruh signifikan terhadap laba. Sedangkan variabel *Working Capital to Total Asset* (WCTA) dan *Total Asset Turnover* (TATO) tidak berpengaruh signifikan terhadap laba. Ketiga variabel yang di gunakan dalam penelitian ini (WCTA, CLI dan TATO) secara bersama-sama berpengaruh terhadap laba..

Kata kunci: *Working Capital to Total Asset* (WCTA), *Current Liability to Inventory* (CLI), *Total Assets Turnover* (TATO), laba.