ABSTRACT

The purpose of this study was to determine the effect of CATA, CLTA, CTO, RTO and ITO on the profitability of a Go Public Manufacture Company with SIZE as control variable. Profitability is proxied by ROA as a measure of the size of profit that produced.

The sample in this study is a Go Public manufacture company that listed on the IDX (Indonesia Stock Exchange) during the period 2014-2018. The number of samples were 54 company taken by purposive sampling method. The analytical method of this study uses multiple linear regression with the SPSS 25 program which has previously passed the classic assumption test.

The results of this study indicate that CATA has a positive and significant effect on ROA. CLTA has a negative and significant effect on ROA. CTO has a negative and significant effect on ROA. RTO has a positive and significant effect on ROA. ITO has a positive and significant effect on ROA.

Keyword : ROA, CATA, CLTA, CTO, RTO, ITO, SIZE

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