ABSTRACT

This study is performed to examine the effect of working capital turnover (WCT) inventory turnover (IT), current ratio (CR), debt to total asset (DTA), and firm size, toward return on investment (ROI) at PT. Kelola Mina Laut branch in Central Java period 2005-2013.

The analysis technique used here is multiple regression with the least square difference and hypothesis test using t-statistic to examine partial regression coefficient and f-statistic to examine the mean of mutual effect with level of significance 5%. In addition, classical assumption is also performed including normality test, multicolinearity test, heteroscedasticity test and autocorrelation test.

During 2005-2013 period show as deviation has not founded this indicate clasiccal assumption that the available data has fulfill the condition to use multi linier regression model. Empirical evidence show IT, CR and DTA to have influence toward ROI at PT. Kelola Mina Laut branch in Central Java period 2005-2013 at level of significance less than 5%, WCT, and Size have not influence toward ROI at level of significance more than 5%.

Keywords: working capital turnover (WCT) inventory turnover (IT), current ratio (CR), debt to total asset (DTA), firm size, and return on investment (ROI)

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