

ABSTRACT

Febriyanti, Afifa Nur, 2015. Title: “Efficiency Analysis of Working Capital, Liquidity and Solvability on Profitability” (Case Study on Potre Koning Corporation)

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Keywords : Working Capital, Liquidity, Solvability, and Profitability

Profitability is a ratio that describes the company's ability to earn a profit. To achieve the expected profit, the companies must manage their resources. Proper management of financial resources will be obtained working capital efficiency, liquidity, solvency expected, and will obtain optimal profitability. This study aimed to analyze the influence of the efficiency of working capital, liquidity and solvency of the profitability of Potre Koning Sumenep Corporation in 2005-2014 periods.

This research uses quantitative methods. The sample selection used non-sampling purposive method. The data used is secondary data obtained from the financial reports. The analytical method used is the classic assumption test and multiple linear regressions.

From the analysis results, this study obtained value of R Square of 96.1%, it shows that the independent variables, namely the efficiency of working capital, liquidity and solvency are able to explain the dependent variable that is the profitability of 96.1% while the remaining 3.9% described other variables outside variables researched. Partially positive working capital efficiency and significantly on profitability. Partially liquidity and no significant positive effect on profitability. Partially negative and significant solvency on profitability.