

## ABSTRAK

Studi ini bertujuan untuk kegiatan analisis tentang pengaruh *working capital turnover*, *current ratio* dan *firm size* terhadap profitabilitas pada perusahaan manufaktur sektor industri dasar dan kimia yang terdaftar di BEI. Pada data sekunder yang digunakan, terdapat 108 populasi yang diteliti dan jumlah sampel 27 perusahaan dengan teknik pengambilan *purposive sampling* yang diakses melalui halaman [www.idx.co.id](http://www.idx.co.id). Hasil penelitian menunjukkan bahwa secara parsial (1) *Working Capital Turnover* berpengaruh positif dan signifikan terhadap Profitabilitas, (2) *Current Ratio* berpengaruh positif dan signifikan terhadap Profitabilitas, (3) *Firm size* tidak berpengaruh positif dan tidak signifikan terhadap Profitabilitas, (4) secara simultan *Working Capital Turnover*, *Current Ratio*, dan *Firm size* berpengaruh positif dan signifikan terhadap Profitabilitas.

Kata kunci : *working capital turnover*, *current ratio*, *firm size* dan Profitabilitas

## ABSTRACT

*This study have purpose was to analyze the effect of the working capital turnover, current ratio and firm size to profitability in manufacturing companies basic and chemical industry listed in Indonesia Stock Exchange. In secondary data used, there are 108 populations studied and the number of sample 27 companies with purposive sampling techniques there are accessed through the page [www.idx.co.id](http://www.idx.co.id). The research showed that partially, (1) working capital turnover has a positive and significant effect on profitability, (2) current ratio has a positive and significant on profitability, (3) firmsize do not have a positive significant effect on profitability, (4) simultaneously, working capital turnover, current ratio, and firm size have a positive and significant on profitability.*

*Keywords : working capital turnover, current ratio, firmsize and profitability*