ABSTRACK

Rosalia Do Rego ," Working Capital Analysis Influence on Return On Investmen (ROI) at PT. Indonesia Telecommunications Industry (Persero) Bandung "

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Working capital is one element of part-capital element which plays an important role in the company's operations to create sufficient profits for the company kontiunitas, as well as working capital is closely related to efficiency, because the working capital required for any purchase or manufacture of a product or service.

The purpose of this study is to determine the development of working capital and return on investmen at. Indonesia Telecommunications Industry (Persero) Bandung, and to mengetahuni influence of working capital to return on investmen (ROI) of PT. Inodesia Telecommunications Industry (Persero) Bandung. The method used is descriptive method with quantitative approach. While the data is reviewed the financial statements. CORE per period 2000-2007. The analytical process used by using simple linear regression analysis techniques.

Based from research result, showed that working capital will be influenced to return on investmen (ROI). This thing can be showed from correlation calculation = 0,544 with determination coefficient = 29,5% which means also working capital influenced negative or not unidirectional and very low to return on investmen (ROI). While hypothesis test using t test with degree of freedom = 5% resulted that t_{count} =-1,586 While t_{table} = 1,943 where $t_{count} > t_{table}$, which means H_0 rejected and H_1 accepted this means working capital not influenced to return on investmen (ROI).

Keyword: Working Capital and Return On Investmen (ROI).