ABSTACT

The Analysis Of Current Assest Ratio Influence On Profitabiity At PT. Daiwatex Bandung

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The ratio of current assets have a very important influence in a company consisting of cash, securities, receivables or inventories. Each element of the current assets should be managed efficiently in order to increase liquidity at a safe level. If the amount is too small ratio of current assets, it will lead to a situation illikuid and profitability increases, whereas if the amount the ratio of current assets that are too large will cause a current assets or funds that are unemployed.

The purpose of this study was to determine the ratio of current assets at PT. Daiwatex Bandung, the state of profitability at PT. Daiwatex Bandung, and to know the effect of the ratio of current assets to profitability at PT. Daiwatex Bandung.

The method used is descriptive method with quantitative approach verification. Techniques to determine the data that do library research, field study consisted of observation, interview and documentation. Existing data were analyzed by calculating a simple linear regression analysis, correlation coefficients with Pearson product moment (r), coefficient of determination (kd) and t test

The ratio of current assets have a very strong influence on profitability and the effect of 84,8%, the remaining 15,2% were influenced by other factors not tested by the authors. Hypothesis test obtained by value t count amounted to -5,791 and ttable value of -1,943. t is bigger than the ttable this means the results showed that the ratio of current assets have a negative linear effect on profitabiitas. This means that the greater the ratio of current assets, the smaller the profitability (return on investment), or conversely the smaller the ratio of current assets, the greater the profitability (return on investment) companies.