ABSTRACT

"Fixed Asset Turnover Analys And Its Impact On Profitability (ROA) At PT.Telekomunikasi Indonesia, Ltd"

By : Heri Setiawan 21206082

Under Guidance : Ibu Isniar Budiarti, SE., M.Si

Fixed asset turnover is an important part of its operating costs, higher fixed asset turnover companies shows that companies optimally manage the company. one way to increase profitability is increase the turnover of the assets, because the higher turnover of fixed assets then the profitability of the company will get bigger.

This study aimed to find out Turnover of Fixed Assets at PT.Telekomunikasi Indonesia, Ltd. To know the profitability (ROA) at PT.Telekomunikasi Indonesia, Ltd. To know the impact on the profitability of the rotation of fixed assets (ROA) at PT.Telekomunikasi Indonesia, Ltd.

The research method used in this research is descriptive method with approach kuantitatif. To know the relationship between X and Y, then used simple linear regression analysis.To know the strength of the relationship between X and Y, then used product moment correlation coefficient. To know What percentage of the effect of X on Y then in use coefficient determination and test the "t", in the program as data processing using SPSS 11.5 for windows.

From the results of simple linear regression analysis testing can know the effect of X on Y is the direction (positive). Testing of product moment correlation coefficient showed that the relationship between X to Y is a medium where r: 0.438, while in testing the coefficient of determination shows that X has little effect Y that is equal to 19.20% and the remaining 80.80% influenced by other factors . In a hypothesis test using t-test with results lower than table t, then this shows that X does not affect significantly to the Y.

Keywords: Fixed Assets Turnover, Profitability (ROA)