ABSTRACT

Yuni Hariyani, THE INFLUENCE OF FIXED ASSETS AND PROFIT MARGIN TO INVESTMENT RETURN AT PT. KALBE FARMA TBK.
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This study aims to determine the fixed assets, to know the profit margin, to know the rate of investment return and intends to investigate the influence of fixed assets and profit margin of the rate of investment return on partially and simultaneously at PT. Kalbe Farma, Tbk.

The methodology is descriptive and verification method, whereas the data used in this study is secondary data that is financial statements of PT. Kalbe Farma Tbk. consists from 2003 to 2010. Method of analysis was done by statistical tests, namely multiple linear regression analysis, Pearson correlation and determination coefficient using the SPSS 18 program. This hypothesis is using the T test as partially test and the F test as simultaneously test with 5% of significant level of 5%.

The results showed that partially the fixed assets have a significant effect on the rate of investment return, whereas profit margins did not significantly influence to the rate of investment return. Fixed assets give the effect of 77.1% and profit margins just only give effect 47.6% of investment return. Simultaneously, fixed assets and profit margins influence significantly to rate of investment return with a big influence until 79.99%.

(Keywords: Fixed Assets, Profit Margin and Investment Return)