THE INFLUENCE OF TOTAL DEBT AND CAPITAL WORKING TO NET PROFIT
(The Survey on Mining Company Listed In Indonesia Stock Exchange Of Period 2010-2015)

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ABSTRACT

Profit is capability of a company to get the revenue from a periode. Net Profit is earnings after tax and it is profit decrease with tax. One of main factor who getting more effect to how much Net Profit can be rise is Total Liability and Capital Working. But the problems that occurred in the mining sector company when Total Liability and Capital Working keep going to increase but Net Profit that the company rise was declined. The research was purpose to find out how much influence of Total Liability to Net Profit. To find out how much incluence of Capital Working to Net Profit in the mining companies that listed on Indonesia Stock Exchange.

The method is using descriptive and verificative analysis. The analysis method using multiple regression analysis. The population in this study were 33 of mining companies that listed in Indonesia Stock Exchange on Period 2010-2015. The sample is using purposive sampling method witth certain criteria. The total sample is 5 mining companies.

The result of hypothesis tested in this study conclude that Total Liability have positive significant effect on Net Profit in the mining companies listed in Indonesia Stock Exchange. And the second variable as Capital Working have the positif significant effect to Net Profit.

Keywords : Total Liability, Capital Working, Net Profit

I. INTRODUCTION

1.1 Background

A company can achieve success and can work out when, is able to win competition with many other companies, who one of the indicators if it is generate profit (Ade Gunawan, 2013).

Profit is the ability for an enterprise in obtaining a profit on a certain period (Gede Nogi paranesa, dkk, 2016).In the ability company to derive profit of course not can be detached from the availability of sources of capital company in an effort to develop businesses owned and generate profit maximum (A.A ayu Ganitri Putri, 2016).One form of decision that could taken by company in maximize profit to be obtained the company is decision in do funding, namely the act of firm in use debt as a source of funds to reach corporate profits maximum (Hendra Setiawan and Marwan Effendy, 2009). When management select company of debt as an alternative for the availability of sources of capital his company, so company management responsible for more work hard so that the capital used can give greater advantage for the company, as the company can well-developed and able to fulfill their obligations (Inggriani Elim, 2010).An obligation or debt are one source of capital for the company to fund company, in order to continue to develop their business activities and can helps the company in realizing the goal that is maximize wealth the owner through, optimization profit, debt divided into two types of short-term debt and long-term debt, but more company tend to select use debt as a source of funds (Anna Setiana, 2012).Financial resources used by the company could have come from national and international company, and one of them is working capital (Yuni Rismawati Dj, 2016).

Working capital an important aspect that is in an enterprise for being factor of established an activity operational a company that directly impacts income received the company (Iriani Susanto, 2014).Working capital is funds who deliberately provided by a company to run their operations (Diah Martini and Toto Minister Said, 2004).Working capital sources are in the form of net income, the profits of sale securities, sales assets fixed, a long-term investment, bond sale, stock sales, the contribution of holds the funds, given loan of bank, and credits from supplier (Yuandi K.Timbul, 2013).Working capital let available in large enough numbers so as to allow company to operate economically and has not financial hardship, for example can cover the loss and overcome the crisis or emergency without having to harm the financial position of the company (Yusriati, Arfan, & Yahya, 2012). Therefore, in one company can maintain the sustainability of the business that can be spared of bankruptcy so company need to manage working capital it owned with good (Yoyon Supriadi And Ratih Puspitasari, 2012).

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1.2 Formulations Problems

In accordance with identification problems that mentioned above, hence writers trying to formulate problems to be discussed during this research is as follows:

1. How big the influence of total debts to net profit to companies the mining sector in the indonesian stock exchange the period of 2010 to 2015.
2. How big the influence of working capital to net profit to companies the mining sector in the indonesian stock exchange the period of 2010 to 2015.

1.3 The Purpose And Research Objectives

1.3.1 Mean Research

Based on the background who writers mentioned above , it can be seen the whole point of this study is to find evidence empirical the influence of total debts and working capital to net profit to companies the mining sector the period of 2010 to 2015

1.3.2 Research Objectives

The purpose of this research closely related to formulation problems written .The purpose of research are as follows:

1. To know big the influence of total debts to net profit to companies the mining sector listed on the Indonesia Stock Exchange the period of 2010 to 2015 .
2. To know big the influence of working capital to net profit to companies the mining sector listed on the Indonesia Stock Exchange the period of 2010 to 2015.

1.4 Uses This Research

Research who writers do this is expected to have usefulness that can use in practice and academic.

1.4.1 Practical Utillity

1. To Investors

   The result of this research expected can be used as consideration in decision-making to investors to invested in the firm the mining sector listed on the Indonesia Stock Exchange period of 2010 to 2015.
2. For The Company

   For companies study , the assessment is expected can be used to consider total debts and working capital to net profit as a reference to assess earnings / losers**.**

1.4.2 Uses Academic

This research will expand insight the science and can be used as a reference and information in the development of research a better and materials comparison for researchers will take the topic that similar.

1. For researchers

   Next this research can add perspectives and deepen knowledge to make useful for who need it especially students as well as expected can be used as a reference or comparison that can help in the development of associated research total debts and working capital to net profit.

2. For the development of the science
   The result of this research can be information that are useful for the development of the science especially in the plane of the accounting and will expand insight science about the influence of total debts and working capital to net profit. And an input and additional reference for an audience .

2.1 A LITERATURE STUDY , THE FRAMEWORK OF THOUGHT AND HYPOTHESES

2.2 Literature Study

2.1.1 Total Debts

2.1.1.1 Definition Of Total Debts

Menurut Samryn L. M (2012:38) an obligation are the group debt which has yet to be paid off to a third party. To debt due in less than 1 year of are classified as a short-term obligation. While debt due in just over a year are classified as long-term obligations.

2.1.1.2 Indicators Total Debt

As for the formula to count total debts is as follows:

Total Debts= Short-Term Obligation + Long-Term Obligations

2.1.2 Working Capital

2.1.2.1 Definition Of Capital Working

According to Kasmir (2015:249) indicators working capital interpreted as all assets problem-free or having reduced with debt smoothly.

2.1.2.2 Indicators Working Capital

According to Kasmir (2015:249) i indicators working capital is as follows:

Working Capital = Current Assets – Current Liability

2.1.3 Net Profit

2.1.3.1 Definition of Net Provit

According to Irham Fahmi (2012:101) That net profit (net income) is profit after tax earnings after tax profit) was obtained after tax deductible with.

2.1.3.2 Indicators Ne Profit

According to Irham Fahmi (2012:101) net profit can formulated as follows:

Net Provt = Gross Provit – Income Tax

2.2 The Thought

2.2.1 The Influence Of Total Debts To Net Profit

A relation total debts and its net is by adding short-term debt and long-term debt and their own capital intended to expand, namely expand company, expand production, expand marketing with the goal of gaining optimal profit .With an increase in production activities and marketing (of expansion) as resulting from the rise in spending with debt and their own capital to increase profit.

2.2.2 The Influence Working Capital To Net Profit

According to the theory that is according to Kasmir (2015:256) that the purpose of working capital management for enterprises to to maximize the use of assets smoothly in order to increase sales and profit.

2.3 Hypothesis

Hypothesis this research is as follows

H_1: Total debts impact on net profit to companies the mining sector listed on the Indonesia Stock Exchange the period of 2010 to 2015.

H_2: Working Capital impact on net profit to companies the mining sector listed on Indonesia Stock Exchange the period of 2010 to 2015.

III. RESEARCH METHODOLOGY

3.1 Reseaerch Methodology

Research methodology research methodology used in this research was descriptive and verifikatif with the quantitative approach

3.2 Operation Variable

According to Umi Narimawati (2010:31) define operation variable is the process of penguarai variable research the state of sub variable , dimensions , indicators sub variable , and measurement of .As for requirements decomposition operation be done if basic concept and indicators each variable is clear, when it was not immediately clear conceptually we need to done a factor analysis. In accordance with a title taken writer namely, " The Influence Of Total Debts And Working Capital To Net Profit", so operation variable research can be presented in table 3.1.

3.3 Data Sources And Technique Data Collection

3.3.1 Data Sources

The data used the research is quantitative data the data in the form of numbers.The kind of data that used in this research was secondary data.

According to Sugiyono (2014:137) define secondary data is:

"Secondary sources is a source of data that is not give direct data to data collectors, namely by others or passing documents."

Based on understanding up so the data used the research is secondary data the data indirectly and in the form of second were processed by the other hand .Data used in this study, obtained from financial statements manufacturers the mining sector listed on the Indonesian Stock Exchange period of 2010-2015.

3.3.2 Technique Data Collection

According Sugiyono (2014:224) is as technique data collection was a good most strategic in research , because the main purpose of research is get data. Without knowing technique data collection, then the researcher will not get the data conform to established standards.

Technique collect the data used in this research are:

1. *(Field Research)*
   At this stage, writer take secondary data of documents shaped the annual financial report consisting of balance sheet and profit losers mining companies that a listing on The Indonesian Stock Exchange in the period of 2010 to 2015, where the data can directly accessed in www.idx.co.id.Based on the research is expected to obtain data total debts, working capital and net profit and other informasi-informasi necessary..
2. Penelitian Kepustakaan (*Liberary Research*)
   Research literature (liberary research) research literature (library research) should be conducted for obtain data or the theory required researchers in doing

penelitiaanya. In their efforts in order to get the data is the theory as for comparison with lab data obtained.

Based on noted above, so technique data collection used by researchers in this research is research the field (field research and literature study (library research with how to read books are pertinent to the matter who are the objects of research and read data financial report related agencies publicized.

3.4 Population, Sample Time And Place And Research

3.4.1 Population

According to Sugiyono (2014:80) define about the population areas are generalization that consists of objects / subject possess the qualities and characteristic of certain applied by researchers to be studied and then drawn in conclusion.

The population of the study this is the report a finance company the mining sector listed on The Indonesian Stock Exchange is profit of report losers and reports on the financial position, namely some 198 financial report from 33 company for 6 the period from years of 2010 to 2015.

3.4.2 Sample Sugiyono (2014:81) revealed that the sample is part of the number and characteristics of which are owned by the population. The sample of this research is the company's financial reports mining sector listed in the Indonesia stock exchange in the form of income statement and report financial position, i.e. as many as 30 samples of the financial statements of the subsidiary during the period of 6 years 2010-2015.3.4.3 Place Research To obtain data and information related to issues that are examined, then researchers research in Indonesia stock exchange representative offices located in Bandung Street Veteran No.10 Bandung Tel. (022) 4214349. 3.4.4 the research Time as for the time of implementation of the research began in February 2017 until August 2017. 3.5 Data analysis Methods Researchers use statistical methods of analysis and multiple correlation. The calculation of the statistical methods using the computer program Statistical Program for Social Science (SPSS

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3.5 Data Method Of Testing Data

Data analysis Methods Researchers use statistical methods of analysis and multiple correlation. The calculation of the statistical methods using the computer program Statistical Program for Social Science (SPSS).

3.5.1 The Method Analysis Data

The method of analysis according to Umi Narimawati, dkk. (2010:41) is **t**he method of analysis is the process of looking for and composing systematically the data that has been obtained from the observation the field and documentation by means of organizes data into category , outline into units , do the sintesa , composing into the pattern , choose what matters

more and that will learned , and make inferences so easy to understand by yourself nor anybody else.

3.5.2 Test The Assumption Classic

For lead to results more accurate in the analysis of multiple regression then done testing the assumption classical that the results is the regression equation is having the nature best linear unbiased estimator (BLUE).

3.5.2.1 Test Normality Data Residual

According to Imam Ghozali (2011:160) define test normality is to testing whether in the model regression , variable a bully or residual having the normal distribution.

With a base decision-making based on probability (asymtotic significance according to Singgih Santoso (2002:393) as follows:

1. If the probability >0,05 so distribution of the population is normal.
2. If the probability <0,05 so distribution of the population is unnormal..

3.5.2.2 Test Multikolinieritas

Gujarati (2003:351) said that Multikolinieritas is a a situation where some or all of variable free correlates strongly.If there is strong correlation stronger between fellow independent variable then the solution are::

1. Coefficients regression to not can estimated..
2. Standard value error every the regression coefficient to not bloody.

If value VIF his less than 10 so in the data there is no multikolinieritas.

3.5.2.3 Test Heteroskedastisitas

According to Husein Umar (2011:179) define test heteroskedastisitas is done to know whether in a model regression happened dissimilarity variance of residual a observation to observation other.

Detection the heteroskedastisitas, namely by see the whereabouts of a specific pattern on a chart scatterplot (Singgih Santoso, 2012:240). Basic the decisions are:

1. If there is a pattern certain, like dots (point- point who are form a pattern certain regular (wavy, wide then narrows), we come heteroskedastisitas.
2. If not there is a pattern clear, and titik- point spread over the and below the 0 on the Y axis, so does not occur heterokedastisitas or occurring homoskedastisitas.

3.5.2.4 Test Autocorrelation

According to Husein Umar (2011:182) define the autokorelasi aimed to determine whether in a model linear regression there is a strong correlation either positive or negative between the data on research variables

In testing autocorrelation used the durbin-watson to know if there are regression autokorelasi on the model and following durbin-watson value obtained through results are regression model is presented in table 3.6

3.6 The Method Of Analysis Data

3.6.1 Design Analysis

According to Umi Narimawati (2010:41) define design analysis the process of looking for analysis and composing systematically the data that has been obtained from the observation field, and documentation of by means of organizes data into the category, outline into units, do the sintesa, composing to in a pattern, choose what

matters more and that will studied or make inferences so easy to understand by yourself nor anybody else.

Researchers conducted analysis of data of analyzed by using the method descriptive analysis (qualitative) and verifikatif (quantitative) with the quantitative approach.

a. Descriptive Analysis Or Qualitative

According to Sugiyono (2011:14) define qualitative analysis is done intensively, researchers to participate long he, noted carefully what happened, an analysis reflective to documents found he, and make research reports in detail.

Research descriptive used to illustrate how net profit impact on net profit

b. Verificative Or Quantitative

According to Sugiyono (2011:31) define the quantitative analysis is in research quantitative data analysis uses statistics .Statistics used can be descriptive statistics and inferential / inductive .Statistics inferential can be statistics parametris and statistics non parametris .Researchers used statistics inferential if the research was done in samples of conducted in random .Data the following analysis is served and given discussion .Presentation of data can be table , table ditribusi frequency, a chart a line, a chart stems, piechart (diagram a circle), and pictogram .The discussion of the results research is explanation deep and interpretation of the data has been served.

As for step analysis quantitative shown above as follows:

1. Regression Analysis Linear Multiple

   According to Sugiyono (2014: 210) analysis of linear regression multiple is the analysis used researchers , if intend to predict how circumstances (the rise and fall) a variable dependent (kriterium), that if two or more independent variable as a factor prediktor manipulated. Regression analysis linear multiple aimed at to explain the size of the influence total debts and working capital to net profit.

   To use techniques this analysis conditions which must be fulfilled of them are as follows:

$$\mathbf{Y}=\boldsymbol{\beta}_{\mathbf{O}}+\boldsymbol{\beta}\mathbf{1X1}+\boldsymbol{\beta}\mathbf{2X2}+\boldsymbol{\varepsilon}$$

Information:

- Y = net profit
- α = Constant , are an bound which in this case are y at the time free variable is (X1, X2= 0)
- β1 = The regression coefficient multiple between variables free X1 bound Y , when variable free X2 constant.
- β2 = The regression coefficient multiple between variables free X2 bound Y , when variable free X1 constant.
- X1 = Total Debts
- X2 = Working Capital

2. Correlation Analysis Pearson

   The size of the influence of the respective components variable free on variables not free namely total debts to net profit and working capital to net profit were identified with employing correlation pearson .

3. Correlation Analysis Multiple

   Used to measure strong the weak the relationship between variable total debts and total debts a net profit of to companies the mining sector listed on The Indonesian Stock Exchange.

4. Analysis the coefficients determination

The size of the influence total debts (X1) and working capital (X2) of net profit (Y) were identified with using analysis the coefficients determination or shortened kd obtained by squaring the coefficients correlation.

4.1 The Result Of Study

4.1.1 Descriptive Analysis

This research is done at 5 company the mining sector listed on the efek indonesia the period of 2010 to 2015.

Before discuss the influence of total debts and working capital to net profit during the period of 2010 to 2015.The data used and analyzed in this research in the form of secondary, because it is the data collected and obtained from the indonesian stock exchange and has experienced processing in the form of financial report.

4.1.1.1 Net Profit To Companies The Mining Sector Listed On The Indonesia Stock Exchange The Period Of 2010 To 2015

Based on the results of descriptive analysis , can be concluded that the average total debts in mining companies that enrolled in BEI having trendline that rises every year .The increase was caused company increase short-term debt and long-term debt so that have an impact on the total debts who owned by each year

4.1.1.2 Working Capital To Companies The Mining Sector Listed On The Indonesia Stock Exchange The Period Of 2010 To 2015

Based on the results of descriptive analysis , can be concluded that the average working capital company the mining sector listed on BEI experienced fluctuations .This is because the company has the number of assets smoothly and debts smoothly been fluctuating sehigga have an impact on working capital who owned by each year.

4.1.1.3 Net Profits In Mining Companies In The Enrolled On The Indonesia Stock Exchange Period 2010-2015

Based on the descriptive analysis, we can conclude that average of net profit mining companies in the listed on BEI show trendline that fluctuates every year.This is because the company average of sales have been declining, while companies has a load of goods sold and another load increasing over the years.

4.1.2 Analysis Verificative

4.1.2.1 Analysis Of The Influence Of Total Debts And Working Capital Against Net Profit (Survey Conducted In The Mining Sector Company Which Is Listed On The Indonesia Stock Exchange)

To analyze the effects of total debts and working capital against net profit , will be analyzed using analysis linear regression worship of idols which was continued by testing a correlation coefficient , the coefficients determined and the testing of hypotheses partial evaluation (t-test).

4.1.2.2 Test The Assumption

1. **Normality test**

   Normality Test in table 4.4 shows that to scatter the data is normal because of a residue in the model regression berdistribusi disekitrar a line diagonal.sedangkan the value of the probability of being obtained was as much as 0,808> 0,05 so that it conforms to the criteria for testing we can conclude that a residue in the model berdistribusi regression in a normal way , Then a model have met one of the requirements to do testing regression.

2. **Test Multikoliniearitas**

   Test Multikoliniearitas in table 4.11 the results of value tolerance are obtained for both variables free is of 0,495> 0,1 with the *VIF*of 2.021< 10 The result showed that variable free in the model free of the problem multikolinearitas, so that model have met one of the requirements to do testing regression

3. **Test Heterokedastisitas**

   Test Heterokedastisitas in table 4.5 there are no patterns which clear and point that is spread at random, above and under the digits 0 on the y axis.Based on the results of the testing, can be concluded that model free of the problem heteroskedastisitas, so that model have met one of the requirements to do testing regression.

4. **Test Autocorrelation**

   Test Autocorrelation in table 4.12 Known value durbin-watson obtained is of 1.968 be between the du and 2-du .Thus can be concluded that model regression free from the autokorelasi, so that model regression have met one of the requirements to do testing regression.

4.1.2.3 Estimation Linear Multiple

In table 4.13 constant value (*a*) obtained is of -108.195 with the the regression coefficient of 1.102 X1; 7.901 X2. Based on values obtained, could be set up the regression equation is as follows:

$$\mathbf{Y = 1.202 + 0.671\ X_1 + 0.424\ X_2}$$

Where:

Y = Total Debts
X_1 = Capital Working
X_2 = Net Profit.

4.1.2.4 Correlation Analysis

a. Correlation Coefficient Partial Between Total Debts To Net Profit

In table 4.15, it can be seen that correlation value partial between total debts and its net is of 0,493 and included in a category correlation were at intervals the correlation between “0,40 – 0,599”. Correlation value marked positive that shows that relationship happened between the two were in line, it means the total debts, the higher net profit.

b. Correlation Coefficient Partial Between Working Capital To Net Profit

In table 4.16, it can be seen that correlation value partial between the level of working capital to net profit of 0,408 and is included in a category correlation were at intervals the correlation between “0,40 – 0,599”. Correlation value marked positive that shows that relationship happened between the two were in line, it means the higher working capital, the higher the net profit.

4.1.2.5 The Coefficients Determination

Table 4.18 provide information on the results of the testing the coefficients determination partial between total debts and working capital to net profit .On the table above , it can be seen that in partial total debts impact of 27.6 % , while net profit impact as 40 % , so the total a given influence the two were of 67.6 % .

4.1.2.6 The Testing Of Hypotheses

1) Test *t* (Parcial)

1) Testing Of Hypotheses Partial Between Total Debts To Net Profit

Referring to table 4.6 distribution t and α = 5% and df (30-2-1) = 27 for testing 2 parties obtained value of t_{tabel} of ± 2.052. Known value t_{hitung} obtained is of 2,942> t_{tabel} (2,052).

In figure 4.6 that the value of t_{hitung} was in the area refusal Ho (t_{hitung} (2,942) > t_{tabel} (2,052)) so fit with criteria the testing of hypotheses is refuse Ho and receive Ha which so it partial total debts significant to net profit in mining companies that registered at The Indonesian Stock Exchange the period of 2010-2015.

2) Testing Of Hypotheses Partial Between Working Capital To Net Profit

Referring to table 4.7 distribution t and α = 5% and df (30-2-1) = 27 for testing 2 parties obtained value of t_{tabel} of ± 2.052. Known value t_{hitung} obtained is of 2,320> t_{tabel} (2,052).

In figure 4.6 that the value of t_{hitung} was in the area refusal Ho (t_{hitung} (2,320) > t_{tabel} (2,052)) so fit with criteria the testing of hypotheses is refuse Ho and receive Ha which so it partial working capital significant to netprofit in mining companies that registered at The Indonesian Stock Exchange the period of 2010-2015.

4.2 Discussion

4.2.1 The Influence Of Total Debts To Net Profit

The results of the testing of hypotheses refuse h0 and receive h1 this indicates that is the between total debts to net profit .The size of the influence total debts to net profit is as much as 27,6 % , while the rest of 72,4 % influenced by the other factors that aren t pursuing in this research as the cash , total assets , production costs , the sales volume and the other factors that gives the effect on net profit .The relationship between total debts a net profit of are positive and were on the correlation being .Total debts are positive meant that total debts to in line with net profit .Where if total debts up and net profit will be increased.

Add short-term debt and long-term debt and their own capital intended to expansion , which is spreading activities company , expand its operations , spreading activities marketing with the goal of gaining the optimal profit .With an increase in production activities and marketing (of expansion) as resulting from the rise in spending with debt and their own capital to zoom in profit (M. Nafarin, 2013:334). Then , total debts when the higher it is unlikely companies to obtain net profit will be bigger , total debts because that would be allocated used as working capital to fund learning operating the company , and by it income for the company will be bigger and thus on its net income obtained the company will be bigger , including the opposite when small total debts it is unlikely the company received net profit also getting smaller .

This said previous phenomenon happened to pt mitra investindo tbk in the 2013-2015 and to pt queen prabu energy tbk in the 2012-2014 has increased value total debts but is decreasing net profit.This indicates that factors or variable other more influence the net profit.Should total debts such high can be used company to become one of the funding sources to expand to bring profit in the greater.It can be said that the indicates total debts having influence negatively on net profit, but when investigation anyone had showed that the total debts have influence positive on net profit.

4.2.2 The Influence Of Total Debts To Net Profit

The results of the testing of hypotheses refuse H_0 and receive H_1, this indicates that is the between working capital to net profit.The size of the influence working capital to net profit is as much as 40 % while the rest of 60 % influenced by the other factors that aren t pursuing in this research such as operational costs, income and the other factors that gives the effect on net profit.The relationship between working capital a net profit of are positive and were on the correlation being.Working capital are positive meant that working capital to in line with net profit.Where if working capital up and net profit will be increased.

Working capital more than enough to be reduce the risk and its earnings / the results.This opinion based on the view that quite the availability of capital work activities could focus on search results higher with the expansion or business extension (Agus Indriyo Gitosudarmo dan Basri, 2010:76). But when working capital the higher , then income company will rise so that the possibility of company to derive profit will be bigger, including the opposite when working capital small then income company will decline thus the probability of company, derive profit will become small .

This proved and said the phenomena that occur at pt mitra investindo tbk in the 2013-2015 and to pt queen prabu energy tbk in the 2012-2013 has increased the capital value of office but is decreasing net profit , this indicates that factors or variable other more influence the net profit .Should with an increase in working capital can be managed to expand by extending operations so as to produce high incomes until can bring net profit greater in which to come.

It can be said that these phenomena shows that working capital having influence negatively on net profit , but when investigation anyone had showed that modes of work are positive on the net profit

V. CONCLUSION AND RECOMMENDATION

5.1 Conclusion

Based on the data analysis and discussion has been done in chapter earlier , then the researcher take some conclusions as follows:

1. Total debts have a positive influence and significantly to net profit company the mining sector listed on The Indonesia Stock Exchange the period of 2010 to 2015 to the size of the influence in medium category.This showing when total debts of the company up and net profit distributed company will increase.
2. Working capital have a positive influence significant impact on net profit company the mining sector listed on The Indonesia Stock Exchange period 2010-2015 to the size of the influence in medium category.This means that when working capital company up and net profit company increased.

5.2 Advice

5.2.1 Practical Advice

Based on a conclusion that mentioned above , then the researcher give advice which can be used feedback to issuers and investors as follows:

3. That total debts to increase the number of net profit so company needs to make use of total debts owned properly. As do expansion with expand company , expand the production and marketing , and increase the volume of sale or did some new investment.With increasing levels of activities the operations of a firm so is expected to were able to gain higher income as the company will have net profit higher.
4. That capital work can be increase their net profit so company need to use working capital present efficiently that activities the operations of a firm can run optimal so it brought higher income, and improve cash accepted from sales, and reduce the cost of operasioanal that net profit obtained can increase.

5.2.2 Academic Advice

1. For Researchers Next
   This research can add perspectives and deepen knowledge to make useful for who need it , especially students as well as expected can be used as a reference or comparison that can help in the development of associated research total debts and working capital to net profit .In addition writer also suggested , to add the results of the study , increase object the treatment , also increased the period research.
2. For The Development Of The Science

The result of this research can be information that are useful for the development of the science especially in the plane of the accounting and will expand insight science about the influence of total debts and working capital to net profit .And an input and additional reference for an audience.

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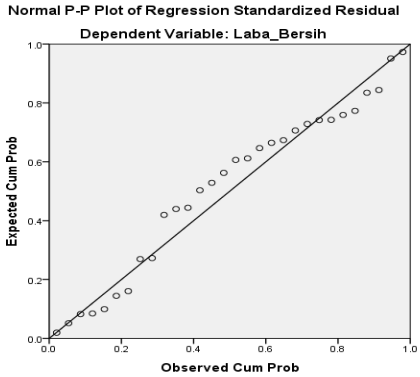
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APPENDIX

Table 3.1
Operation Variable

Variable	Konsep	Indicator	Skale
Total Debts (X1)	"An obligation are the group debt which has yet to be paid off to a third party. To debt due in less than 1 year of are classified as a short-term obligation. While debt due in just over a year are classified as long-term obligations". Samryn L. M (2012:37)	Total Debts = Short Term obligation + Long Term Obligation Samryn L. M (2012:37)	Ratio
Capital Working (X_2)	"Indicators working capital interpreted as all assets problem-free or having reduced with debt smoothly". Kasmir (2015:249)	Capital Working = Current Assets – Current Liability Kasmir (2015:249)	Ratio
Net Profit (Y)	"Irham Fahmi (2012:101) That net profit (net income) is profit after tax earnings after tax profit) was obtained after tax deductible with". Irham Fahmi (2012:101)	Net Profit = Gross Profit - Income Tax Irham Fahmi (2012:101)	Ratio



Frame 4.4

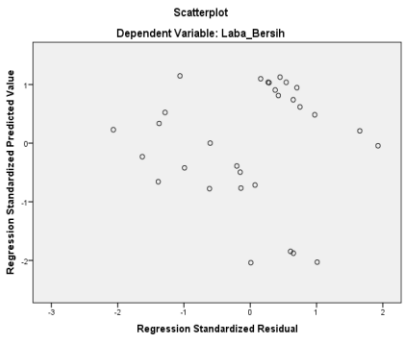
Table 4.11
Test Multikolinieritas

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	modal_kerja	.495	2.021
	total_Utang	.495	2.021

a. Dependent Variable: laba_bersih

Sumber: Data yang diolah (2017)



Frame 4.5
Test Heterokedastisitas

Table 4.12
Test Autocorrelationi

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson

1	.800[a]	.640	.613	.58217	1.968

a. Predictors: (Constant), Modal_Kerja, Total_Utang

b. Dependent Variable: Laba_Bersih

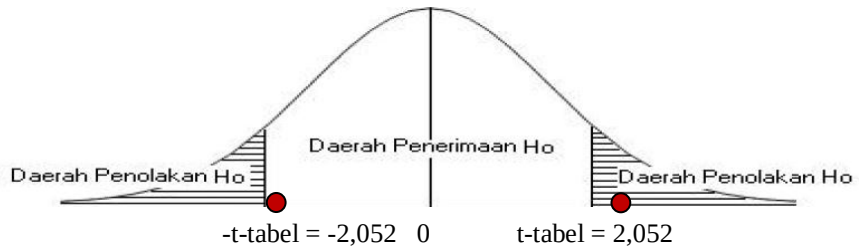
Sumber: Data yang diolah (2017)

Table 4.18
The Coefficients Determination Partial

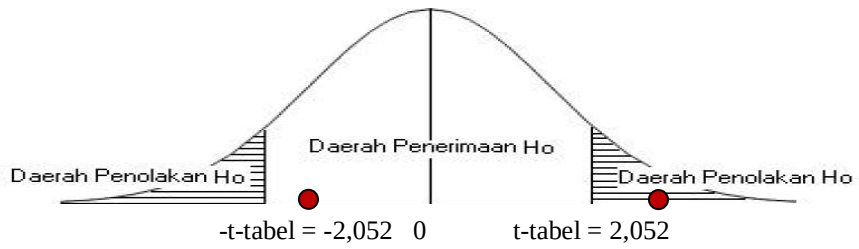
Coefficients[a]

Model		Standardized Coefficients	Correlations	Partial Coefficient of Determination
		Beta	Zero-order	
1	Total Utang	.381	.724	27,6%
	Modal Kerja	.483	.724	40%
Total Effect				67,6%

Sumber: Data yang diolah (2017)



Frame 4.6
Test Hypotheses X_1 (Total Debts)



Gambar 4.7
Test Hypotheses X_2 (Working Capital)