

## **ABSTRACT**

**THE USAGE OF WORKING CAPITAL AND FIXED ASSETS IN  
DETERMINING THE PROFITABILITY OF COMPANY  
(Studies in Industrial Sector Manufacturing Company  
Consumer goods Listed in the Stock Exchange  
period 2010-2013)**

**By**

**MEITHA SARI A N**

*The company was founded with the goal of increasing the value of the company so as to provide prosperity for owners or shareholders. One of the efforts to achieve its goals, the company is always trying to maximize profits. Many factors can affect the profitability of a company. This study aimed to analyze the influence existence of working capital and fixed assets variables on the profitability of manufacturing companies in the consumer goods industry sector in Indonesia.*

*The samples were manufacturing consumer goods industry sectors listed on the Stock Exchange 2010-2013. Samples were taken by using purposive sampling method to obtain the 30 companies that qualify as a sample. This study used multiple linear regression analysis and inferential statistics*

*The results of this study indicated that the variable working capital had positive effect on profitability but not significant, fixed assets had significant positive effect on profitability. So that working capital cannot be used to measure the level of profitability of the manufacturing enterprise and the consumer goods industry sector fixed assets had considerable influence on the level of profitability of companies manufacturing consumer goods industry sectors listed on the Stock Exchange 2010-2013.*

***Keywords: profitability, working capital, fixed assets.***