

ABSTRACT

To manage the company, it is necessary to pay attention to working capital well so that the company gets profit. The research approach uses quantitative , The population is the financial statements of transportation companies listed on the Indonesia Stock Exchange. The sample of 6 transportation companies with purposive sampling technique. The result of t-count of working capital on profitability is 2,837 with a significance level of ,014 < ,05. Thus it can be said that profitability has a positive relationship with working capital. This can be used as a reference that is used as investment considerations.

Keywords: *Working Capital, Return On Assets and Profitability*

ABSTRAK

Untuk mengelola perusahaan perlu diperhatikan modal kerja dengan baik agar perusahaan mendapatkan keuntungan. Pendekatan penelitian memakai kuantitatif. Populasinya laporan keuangan perusahaan Transportasi yang terdaftar di BEI. Adapun sampel 6 perusahaan melalui teknik purposive sampling. Hasil t_{hitung} modal kerja terhadap profitabilitas 2,837 dengan taraf sig. $,014 < ,05$. Dengan demikian dapat dikatakan profitabilitas mempunyai hubungan yang positif dengan modal kerja. Hal ini dapat dijadikan rujukan yang dipakai sebagai pertimbangan penanaman modal.

Kata Kunci : Modal Kerja, *Return On Asset* dan Profitabilitas.