

## ABSTRACT

**Sukrila Lamalaka Student ID 931 410 234. 2014.** *“The Effect of Working Capital Turnover toward Return On Assest (ROA) at PT. Fast Food Indonesia Tbk”*. Skripsi. Study Program of S1 Management, Department of Management, Faculty of Economics and Business, Universitas Negeri Gorontalo. It is supervised by **Dr. Drs. Abd Rahman Pakaya M.Si** as the principal supervisor and **Selvi, SE., M.Si** as the co-supervisor.

The problem of research was how he effect of working capital turnover toward return on assest (ROA) at PT. Fast Food Indonesia Tbk. Is. The research aimed to know the effect of working capital turnover toward return on assets (ROA) at PT. Fast Food Indonesia Tbk.

Method of research was quantitative method to predict the effect between variables. The variables of research were variable X (*Working Capital Turnover*) as the independent variable and variable Y (*Return On Assets*) as the dependent variable. Based on the data analysis, it gained the regression model of research variables as  $Y=1,308 + 2,069 X$  The research result showed that the effect of Working Capital Turnover toward Return On Assets (ROA) was 36,2% while the remains as 63,8% was affected by other variables which did not include in this research.

*Keywords: Working Capital Turnover, Return On Assets (ROA)*

