

ABSTRACT

Rentability can be used to assess whether the performance of the company has efficienced where rentability of a company is measured by the success of the company and the ability to use assets productively. Thus, to be aware of not only how to maximize the company's profits, but more important is to maximize rentability. This study was to determine whether the working capital, asset structure, liquidity, and solvency effect on liquidity at PT Semen Indonesia (Persero) Tbk. The sample selection using purposive sampling. Sample in this study are the financial statements of PT Semen Indonesia (Persero) Tbk. From the year 2011 until 2015. The method used in this research is causal descriptive method. Data were analyzed using multiple linear regression analysis. The results of this study were (1) by t-test, it is known there is no influence of working capital significantly to earnings (2) by t-test, known to have the effect of asset structure significantly to earnings (3) there is a problem of multicollinearity on the calculation of the classical assumption, for the variable Current Ratio excluded because it has a VIF highest (4) by t-test, it is known there is no influence of solvency significantly to profitability (5) based on f-test, known there is no effect of working capital, asset structure, liquidity, and solvency to profitability in simultaneously.

Keywords: Working Capital, Assets Structure, Liquidity, Solvability, Rentability