

ABSTRACT

A company that has high liquidity due to lack of funds in large numbers means that the turnover rate of the fund is low and reflect their overinvestmen and also means that companies are less effective in managing the fund, which ended the company less than optimal in profit. Therefore necessary to determine the appropriate amount of financial resources to finance the company's working capital. The management of the company funding sources will be related to how much working capital required by the company, so there is no excess funds.

Besides, it needs to know whether the working capital used efficiently or not. The purpose of this research is to determine how much influence the liquidity seen from the current ratio, quick ratio, cash ratio and the efficiency of working capital and to determine how much influence the efficiency of working capital to the needs of working capital at PT. INTI Year 2006-2015. The method used is descriptive method verification. Methods of statistical data analysis through multiple regression analysis, the correlation coefficient, determination coefficient and hypothesis testing.

The results showed that the Current Ratio, Quick Ratio, and Cash Ratio simultaneously significant effect on the efficiency of working capital at PT. INTI Year 2006-2015. Based on F test significant influence. Based on partial hypothesis testing by t-test showed that the current ratio, Quick ratio and Cash ratio is also significantly influence the efficiency of working capital at PT. INTI Year 2006-2015. Based on hypothesis testing using t test showed that the efficiency of working capital significantly influence working capital at PT. INTI Year 2006-2015.

Keywords: *Current Ratio, Quick Ratio, Cash Ratio, Working Capital Efficiency, working capital requirements*