

## **ABSTRACT**

Every company get revenue from activities conducted by the company. To achieve its goals, the management company must be able to manage and develop the company in accordance with the strategies and policies established by the company. Funds invested to fund their day-to-day operations are working capital. Working capital will always turn over the company still operates. The higher level of working capital turnover, the profit that can be obtained by the company would be even greater. The object of this research is working capital turnover and operating profit at PT. INTI (Persero). The data used is data quantitative, is data in the form of numbers. Necessary data obtained from the Financial Statements (Balance Sheet and Income Statement) PT. INTI (Persero) from 2002 to 2007. The examined variables are working capital turnover as independent variable (variable X) and operating profit as the dependent variable (variable Y). The method used is descriptive method with quantitative approach. Statistical testing techniques used are simple linear regression, Pearson correlation analysis, coefficient determination and t test, and also using Statistical Product and Service Solution (SPSS) 12.00 For Windows to strengthen calculation manually. Based on the research and discussion, it can be concluded that the turnover of working capital affect the company's operating profit. This influence expressed in calculation of correlation coefficient of 0.839. This means according correlation coefficient classification table included in the category of a very close relationship, and the nature of the relationship is unidirectional, meaning that the greater the turnover of working capital the company's operating profit was greater, or conversely, the smaller the rotation of working capital the company's operating profit grew even more small, and the influence of turnover working capital to the company's operating profit amounted to 70.3%, while the remaining 29.7% is influenced by other factors, such as operating costs, cost of production.

**Keywords:** Operating Income, Working Capital