

ABSTRACT

The company's ability to generate profits during the last period can be measured by looking at the company's success and ability to use its assets productively. To achieve the expected profit, the company needs components that can add to the company's profitability. Working capital as one of the most important components of assets that must be managed and utilized effectively and productively, so as to increase the profitability of the company.

This study aims to measure profitability through working capital turnover, capital structure, firm size simultaneously and partially effect on Real Estate & Property firms listed on Indonesia Stock Exchange Year 2012 - 2016. The data used in this research is obtained from the company's annual report.

Population in this research is Real Estate & Property company. Sample selection technique used is purposive sampling and obtained 37 companies with period of this research is panel data regression analysis by using software Eviews version 9.

The result of t test shows that the working capital rotation has significant positive effect, capital structure has significant negative effect, and firm size has positive significant effect. The result of F test shows that simultaneously the working capital turnover, capital structure, and firm size have an effect on profitability with adjusted R^2 equal to 0.791227.

Based on the results of this study, it is expected the company can take the right decision to achieve the expected profit. It is expected that the company will further improve the working capital management and reduce the proportion of debt and increase its total assets in order to obtain the profit expected by the company.

Keywords: *working capital turnover, capital structure, firm size, profitability.*