

**ANALISIS FAKTOR-FAKTOR YANG BERPENGARUH TERHADAP
KINERJA KEUANGAN (PERUSAHAAN TELEKOMUNIKASI YANG GO
PUBLIC DI BEI)**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh current ratio, debt to equity ratio, debt ratio, total asset turnover, working capital turnover, net profit margin terhadap kinerja keuangan yang diukur dengan return on investment pada perusahaan telekomunikasi yang terdaftar di Bursa Efek Indonesia. Penelitian ini memiliki jumlah sampel sebesar 8 perusahaan telekomunikasi yang terdaftar di Bursa Efek Indonesia dari tahun 2009-2013.

Pemilihan sampel dilakukan dengan metode purposive sampling. Data yang digunakan dalam penelitian ini adalah menggunakan data sekunder yaitu laporan keuangan yang dipublikasikan melalui website www.idx.co.id. Model analisis yang digunakan adalah regresi linier berganda yang dilakukan dengan bantuan program komputer SPSS versi 16.0.

Hasil penelitian ini menunjukkan bahwa secara parsial current ratio dan debt to equity ratio memiliki kemampuan yang lebih unggul daripada debt ratio, total asset turnover, working capital turnover dan net profit margin dalam mempengaruhi kinerja keuangan yang diukur dengan return on investment.

Kata Kunci : Current Ratio, Debt To Equity Ratio, Debt Ratio, Total Asset Turnover, Working Capital Turnover, Net Profit Margin dan Return On Investment

ANALYSIS OF FACTORS AFFECTING THE FINANCIAL PERFORMANCE (TELECOMMUNICATION COMPANIES LISTED IN IDX)

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ABSTRACT

This research is conducting to find out the influences of current ratio, debt to equity ratio, debt ratio, total asset turnover, working capital turnover, and net profit margin on financial performance which are measured with return on investment at telecommunication companies listed on Indonesian Stock Exchange. This research uses 8 (eight) companies of telecommunication listed on Indonesian Stock Exchange over the period 2009-2013.

The samples selection is done by applying the purposive sampling method. The data used in this research is using secondary data which is collected from the published monetary reports on Internet through the website www.idx.co.id. While the analysis method used is the multiple linear regressions which is done using the computer application called SPSS 16.0.

The findings from this result shows that partially, current ratio and debt to equity ratio has a much superior ability compared to debt ratio, total asset turnover, working capital turnover and net profit margin in influencing the financial performance which is measured by the return on investment.

Keyword : Current Ratio, Debt To Equity Ratio, Debt Ratio, Total Asset Turnover, Working Capital Turnover, Net Profit Margin and Return On Investment