

Analisis Pengaruh Current Ratio, Debt to Equity Ratio, Total Assets Turn Over, dan Net Profit Margin Terhadap Perubahan Laba (Studi Kasus Perusahaan Manufaktur yang Terdaftar di BEI Periode 2010-2012)

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh Current Ratio, Debt to Equity Ratio, Total Asset Turn Over dan Net Profit Margin terhadap perubahan laba. Dengan memprediksi laba, dapat diketahui prospek perusahaan tersebut dan mampu untuk memprediksi dividen yang akan diterima di masa mendatang.

Data diperoleh dengan metode purposive sampling dengan kriteria (1) Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) dan konsisten ada selama periode penelitian (2010 sampai 2012), (2) Perusahaan Manufaktur yang menyediakan data laporan keuangan selama periode penelitian (ICMD 2012 dan laporan keuangan 2012), (3) Perusahaan manufaktur menghasilkan laba positif, (4) Laporan keuangan menggunakan satuan rupiah. Berdasarkan kriteria tersebut, sampel yang digunakan dalam penelitian ini adalah sebanyak 88 perusahaan. Alat analisis yang digunakan adalah menggunakan metode regresi linier berganda.

Hasil dari penelitian ini menunjukkan bahwa secara parsial Debt to Equity Ratio dan Total Assets Turn Over yang berpengaruh signifikan terhadap perubahan laba, sedangkan Current Ratio dan Net Profit Margin tidak berpengaruh signifikan terhadap perubahan. Secara bersamaan, Current Ratio, Debt to Equity Ratio, Total Assets Turn Over dan Net Profit Margin berpengaruh signifikan terhadap perubahan laba.

Kata Kunci : Current Ratio, Debt to Equity Ratio, Total Asset Turn Over, Net Profit Margin, Perubahan Laba.

**The influence Analysis of the Current Ratio, Debt to Equity Ratio,
Total Assets Turn Over and Net Profit Margin
to Changes of Earning (Case Study Companies Listed on the BEI
2010-2012)**

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ABSTRACT

This research is aimed to determine the effect of the Current Ratio, Debt to Equity Ratio, Total Asset Turn Over and net profit margin to changes in earnings. With a forecast earnings, the company is know prospects and is able to predict the dividend to be received in the future.

The sampling technique used in this research is purposive sampling, with some crireria, those are (1) the manufacture company listed in BEI in research periode and still operating consistently in the research periode (2010 until 2012), (2) the available of financial statement as the research periode (ICMD 2012 and financial statement 2012), (3) the manufacatur company has positive profit, (4) financial statement used the rupiah. Based on that criterias, sample which are use in this research are 88 firms. The instrument that use is multiple regression.

The results showed that partially Debt to Equity Ratio and Total Asset Turn Over has significant affect to earnings changes, while Current Ratio and Net Profit Margin havenâ€™t significant affect on changes earnings. Simultaneously, Current Ratio, Debt to Equity Ratio, Total Asset Turn Over and Net Profit Margin have significant affect to earning changes.

Keyword : Current Ratio, Debt to Equity Ratio, Total Asset Turn Over, Net Profit Margin, Earnings Change.