

THE INFLUENCE LIQUIDITY AND SOLVENCY TO PROFIT GROWTH AT MANUFACTUR COMPANIES LISTED IN THE INDONESIA STOCK EXCHANGE

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ABSTRACT

This study aims to examine how the effect of the independent variables consisting of the Current Ratio (CR), Quick Ratio (QR), Debt to Equity Ratio (DER), Stockholder's Equity (SHE), both simultaneously and partially on profit growth. In this study Profit Growth as well as the dependent variable.

The sample in this study consisted of manufactur companies listed on stock exchanges in Indonesia during the period 2009 to 2011. Where population of only 35 companies that could be sampled because they meet the criteria in this study. The sampling method is done using purposive sampling. The tests used in the studies using classical assumptions (normality, heteroscedasticity, autocorrelation and multicollinearity) and hypothesis testing (t test, F test and a test of determination). Processing data using SPSS Statistics 17.0.

Based on the test results it can be concluded that the simultaneous effects of variable Current Ratio (CR), Quick Ratio (QR), Debt to Equity Ratio (DER), Stockholder's Equity (SHE) impact Profit Growth. While the partial test results Current Ratio (CR), and Debt to Equity Ratio (DER) significantly affect Profit Growth. Variable Quick Ratio (QR), and Stockholder's Equity (SHE), no significant effect Profit Growth.

Keywords : Liquidity, Solvency, Current Ratio (CR), Quick Ratio (QR), Debt to Equity Ratio (DER), Stockholder's Equity (SHE) and Profit Growth.

**PENGARUH LIKUIDITAS DAN SOLVABILITAS TERHADAP
PERTUMBUHAN LABA PADA PERUSAHAAN MANUFAKTUR YANG
TERDAFTAR DI BURSA EFEK INDONESIA**

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ABSTRAK

Penelitian ini bertujuan untuk menguji bagaimana pengaruh variabel independen yang terdiri dari *Current Ratio (CR)*, *Quick Ratio (QR)*, *Debt to Equity Ratio (DER)*, *Stockholder's Equity (SHE)* secara simultan dan parsial terhadap pertumbuhan laba. Dalam penelitian ini *Pertumbuhan Laba* sebagai variabel dependen.

Sampel dalam penelitian ini terdiri dari perusahaan manufaktur yang terdaftar di bursa efek indonesia selama periode tahun 2009 hingga 2011. Dimana dari populasi hanya 35 perusahaan yang bisa dijadikan sampel karena memenuhi kriteria dalam penelitian ini. Metode pengambilan sampel dilakukan dengan menggunakan *purposive sampling*. Tes yang digunakan dalam dalam penelitian menggunakan asumsi klasik (normalitas, heteroskedastisitas, autokorelasi dan multikolinearitas) dan pengujian hipotesis (uji t, uji F dan uji determinasi). Pengolahan data menggunakan SPSS Statistics 17.0.

Berdasarkan hasil tes simultan dapat disimpulkan bahwa efek variabel *Current Ratio (CR)*, *Quick Ratio (QR)*, *Debt to Equity Ratio (DER)*, *Stockholder's Equity Ratio (SHE)* berpengaruh terhadap *Pertumbuhan Laba*. Sedangkan hasil tes parsial *Current Ratio (CR)*, *Debt to Equity Ratio (DER)* secara signifikan mempengaruhi *Pertumbuhan Laba*. Variabel *Quick Ratio (QR)*, *Stockholder's Equity (SHE)* tidak berpengaruh signifikan terhadap *Pertumbuhan Laba*.

Keywords : *Likuiditas, Solvabilitas, Current Ratio (CR), Quick Ratio (QR), Debt to Equity Ratio (DER), Stockholder's Equity (SHE), dan Pertumbuhan Laba.*