

**PENGARUH CURRENT RATIO (CR), DEBT TO EQUITY RATIO (DER)
DAN EARNING PER SHARE (EPS) TERHADAP PERUBAHAN LABA
PADA PERUSAHAAN CONSUMER GOOD**

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ABSTRAK

Penelitian ini bertujuan untuk melihat pengaruh *Current Ratio (CR)*, *Debt To Equity Ratio (DER)* dan *Earning Per Share (EPS)* Terhadap Perubahan Laba. Penelitian ini dilakukan pada perusahaan Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia untuk periode 2008-2011.

Metode analisis yang digunakan adalah analisis regresi berganda dalam uji t untuk melihat pengaruh masing-masing variabel independen terhadap variabel penilaian dan parsial tergantung koefisien determinasi untuk melihat pengaruh variabel independen terhadap variabel dependen digunakan. Berdasarkan hasil analisis, diketahui variabel independen *Current Ratio (CR)* dan *Earning Per Share (EPS)* signifikan pengaruh terhadap Perubahan Laba. Adapun variabel lainnya, *Debt To Equity Ratio (DER)* tidak berpengaruh pada Perubahan Laba.

Besarnya koefisien determinasi dari penelitian ini adalah 12,5% sedangkan 87,5% perubahan lebih lanjut dalam variabel dependen (perubahan laba) masih dipengaruhi oleh variabel lain yang tidak termasuk dalam studi.

Kata kunci: *Current Ratio (CR)*, *Debt To Equity Ratio (DER)*, *Earning Per Share (EPS)* dan PerubahanLaba

**ANALYSIS OF INFLUENCE CURRENT RATIO (CR), DEBT TO EQUITY
RATIO (DER) AND EARNING PER SHARE (EPS) ON PROFIT
CHANGES IN CONSUMER GOODS INDUSTRY COMPANY**

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ABSTRACT

This study aimed to observe the effect of Current Ratio (Cr), Debt To Equity Ratio (Der) and Earning Per Share (Eps) to Profit Changes. The research are Food and Beverage Companies Listed in Indonesia Stock Exchange for the period 2008-2011.

The method of analysis used is multiple regression analysis in a test t to see the influence of each independent variable on the dependent variable and partial assessment of the coefficient of determination to see the effect of independent variables on the dependent variable used. Based on the analysis, it is known the independent Current Ratio (Cr) and Debt To Equity Ratio (Der) variables have significant influence on Profit Changes. As for other variable, Debt To Equity Ratio (Der) to have no effect on Profit Changes.

The magnitude of the coefficient of determination of this study was 12,5%, while 87,5% further change in the dependent variable (profit changes) is still influenced by other variables not included in this study.

Keywords :Current Ratio (Cr), Debt To Equity Ratio (Der), Earning Per Share (Eps) and Profit Changes