ABSTRACT

THE INFLUENCE OF TOTAL ASSET TURNOVER, DEBT TO EQUITY RATIO, AND NET PROFIT MARGIN TO THE CHANGE OF EARNING IN THE BANKS LISTED IN INDONESIAN STOCK EXCHANGE DURING THE PERIOD OF 2008 – 2010

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The purpose of this research is to know the influence of total asset turnover, debt to equity ratio, and net profit margin either partially or simultaneously to the change of earning in the banks listed in Indonesian Stock Exchange. This research is classified as causal research with a total sample of 20 banks listed in Indonesian Stock Exchange during the period of 2008 – 2010. The sample selection is using purposive sampling method. This research uses external data which are taken from the website www.idx.co.id. Data which have been already collected are processed with statistic descriptive test, classic assumption test before hypothesis test. The statistic method that's used is multiple regresion analysis.

The result of this research shows that, partially total asset turnover significantly influence to the change of earning. Debt to equity ratio and net profit margin partially do not influence significantly to the change of earning. Simultaneously total asset turnover, debt to equity ratio, and net profit margin significantly influence to the change of earning in the bank sector listed in Indonesian Stock Exchange.

Keyword : Total Asset Turnover, Debt to Equity Ratio, Net Profit Margin, and The Change of Earning.

ABSTRAK

PENGARUH TOTAL ASSET TURNOVER, DEBT TO EQUITY RATIO, DAN NET PROFIT MARGIN TERHADAP PERUBAHAN LABA PADA PERBANKAN UMU YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2008 – 2010

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Penelitian ini bertujuan untuk mengetahui apakah *total asset turnover, debt to equity ratio,* dan *net profit margin* baik secara parsial maupun simultan berpengaruh terhadap perubahan laba pada perbankan umum yang terdaftar di Bursa Efek Indonesia. Penelitian ini merupakan penelitian kausal dengan jumlah sampel sebanyak 20 bank yang terdaftar di Bursa Efek Indonesia selama periode 2008 -2010. Pemilihan sampel dilakukan dengan menggunakan metode *purposive sampling*. Data yang digunakan adalah data eksternal, yang diperoleh dari situs www.idx.co.id. Proses analisis data yang dilakukan terlebih dahulu adalah uji statistik deskriptif, uji asumsi klasik, dan selanjutnya dilakukan pengujian hipotesis. Metode statistik yang digunakan adalah regresi linear berganda.

Hasil penelitian menunjukan bahwa secara parsial, *total asset turnover* secara parsial berpengaruh signifikan terhadap perubahan laba. *Debt to equity ratio* dan *net profit margin* secara parsial tidak berpengaruh secara signifikan terhadap perubahan laba. Secara simultan *total asset turnover, debt to equity ratio,* dan *net profit margin* berpengaruh signifikan terhadap perubahan laba pada sektor bank yang terdaftar di Bursa Efek Indonesia.

Kata kunci : Total Aset Turnover, Debt to Equity Ratio, Net Profit Margin, dan Perubahan Laba.