PENGARUH *CURRENT RATIO, DEBT TO ASSET RATIO* DAN *TOTAL ASSETS TURN OVER* TERHADAP PERUBAHAN LABA PADA PERUSAHAAN MANUFAKTUR DI BURSA EFEK INDONESIA

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Abstrak

Penelitian ini bertujuan untuk menganalisa pengaruh *current ratio, debt to assets ratio,* dan *total assets turn over* terhadap perubahan laba pada perusahaan manufaktur di Bursa Efek Indonesia. Data yang diperoleh sebanyak 49 perusahaan dengan kurun waktu 2008 - 2010 dan dihubungkan dengan 4 variabel penelitian, yaitu : 3 variabel independen : *current ratio, debt to assets ratio* dan *total assets turn over* dan 1 variabel dependen yaitu perubahan laba. Metode analisis data yang digunakan adalah analisis regresi berganda.

Hasil penelitian uji F menunjukkan bahwa (1) secara simultan *current ratio, debt to assets ratio* dan *total assets turn over* berpengaruh signifikan terhadap perubahan laba. Hasil uji t menunjukkan bahwa: (2) variabel *current ratio* berpengaruh terhadap perubahan laba, (3) variabel *debt to assets ratio* berpengaruh terhadap perubahan laba, (4) variabel *total assets turn over* berpengaruh terhadap perubahan laba

Kata kunci : Perubahan laba, *current ratio, debt to assets ratio, total assets turn over.*

"THE INFLUENCE CURRENT RATIO, DEBT TO ASSETS RATIO, AND TOTAL ASSETS TURN OVER TO EARNINGS CHANGES AT MANUFACTURE CORPORATION IN INDONESIAN STOCK EXCHANCE"

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Abstract

The objective of this research is for analyzing the influence of current ratio, debt to assets ratio, and total assets turn over to earnings changes at manufacture corporation in Indonesian Stock Exchange. 49 companies data from 2008 to 2010 has been collected, and there is 4 variables in this research, namely 3 independent variables : current ratio, debt to assets ratio, total assets turn over and 1 dependent variable is earnings changes. Data was analyzed using multiple regression.

The result of this study from F test result are (1) current ratio, debt to equity ratio, return on assets, and total assets turn over have influence to earnings change. And than the result of t test are: (2) current ratio has influence to earnings changes, (3) debt to asset ratio influence to earnings changes, and (4) total assets turn over has influence to earnings changes.

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Keywords: earnings changes, current ratio, debt to assets ratio, total assets turn over.