PENGARUH CURRENT RATIO DAN DEBT TO EQUITY RATIO TERHADAP PERUBAHAN LABA

(Studi Empiris Pada Perusahaan Manufaktur Di BEI)

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Abstrak

Penelitian ini bertujuan untuk menganalisa pengaruh *current ratio* dan *debt to equity ratio* terhadap perubahan laba (Studi Empiris Pada Perusahaan Manufaktur Di BEI). Data yang diperoleh sebanyak 58 perusahaan dengan kurunwaktu 2008-2010 dan dihubungkan dengan 3 variabel penelitian, yaitu : 2 variabel independen : *current ratio, debt to equity ratio* dan 1 variabel dependen : Perubahan Laba. Metode dalam penelitian ini menggunakan metode kausal.

Hasil penelitian menunjukkan bahwa : (1) variable *current ratio* tidak berpengaruh terhadap Perubahan Laba, (2) variable *debt to equity ratio* berpengaruh terhadap Perubahan Laba, dan (3) untuk hasil uji F *current ratio* dan *debt to equity ratio* secara simultan berpengaruh signifikan terhadap Perubahan Laba.

Kata kunci: Perubahan laba, *current ratio* dan *debt to equity ratio.*

"THE EFFECT OF CURRENT AND DEBT TO EQUITY RATIO TO EARNING CHANGES"

(Empirical Study on Manufacture Corporation at Indonesian Stock Exchange)

By: Bony Sutiawan

Abstract

The objective of this research is to analyze the effect of current and debt to equity ratio to earnings changes (empiricial study on manufacture corporation atindonesian stock exchange). Data was collected 58 companiesin 2008 to 2010 period and interrected with 3 variables in this research, 2 independent variables : current ratio, debt to equity ratio and 1 dependent variable : earning changes. This research method adopted in the causality method.

The result of this study show that : (1) current ratio has variable no influence to earnings changes, (2) debt to equity ratio has influence to earnings changes, (3) F test resulshowst, current ratio and debt to equity ratio have simultanously significant influence to earning changes.

Keywords : earning changes, current ratio, debt to equity ratio