THE INFLUENCE OF CURRENT RATIO, TOTAL ASSET TURN OVER AND NET PROFIT MARGIN TO CHANGE IN EARNINGS IN MANUFACTURING (FOOD AND BEVERAGES) ARE LISTED IN INDONESIA STOCK EXCHANGE

BY :

SITI ANISAH

43208010171

ABSTRACT

This research wants to examine the effects of Current Ratio (CR), Total Assets Turn Over (TATO), and Net Profit Margin (NPM) to changes in income on food and beverages company listed on the Stock Echange during 2009-2011period.

Researchers used sample of 12 manufacturing firms selected at purposive sampling. The data used are the financial statements audited financial statements as of December 31 in order to avoid the presence of a partial financial statement data. Analysis tool used is multiple regression analysis, t test, F test, coefficients of determination and classical assumption test. Based on results of data analysis can be concluded that the variables CR and the NPM variables no significant effect on change in earnings. As for the TATO has a significant influence on change in earnings.

Keys words : *current ratio, total asset turn over and net profit margin, changes in earning*

PENGARUH CURRENT RATIO, TOTAL ASSET TURN OVER
DAN NET PROFIT MARGIN TERHADAP PERUBAHAN
LABA PADA PERUSAHAAN MANUFAKTUR
(FOOD AND BEVERAGES) YANG TERDAFTAR
DI BURSA EFEK INDONESIA

OLEH :

SITI ANISAH

43208010171

ABSTRAK

Penelitian ini dilakukan untuk menguji pengaruh variabel *Current Ratio* (CR), *Total Asset Turn Over* (TATO) dan *Net Profit Margin* (NPM) terhadap Perubahan Laba pada perusahaan Food and Beverages yang terdaftar di Bursa Efek Indonesia selama periode tahun 2009-2011.

Peneliti menggunakan sampel sebanyak 12 perusahaan yang dipilih secara purposive sampling. Data laporan keuangan yang digunakan adalah laporan keuangan audit per 31 desember dengan tujuan untuk menghindari adanya data laporan yang parsial. Alat analisis yang digunakan adalah analisis regresi berganda, uji t, uji F, koefisien determinasi dan uji asumsi klasik. Berdasarkan hasil analisis data dapat disimpulkan bahwa variabel CR dan NPM tidak berpengaruh signifikan terhadap perubahan laba, sedagkan TATO mempunyai pengaruh signifikan terhadap perubahan laba.

Kata Kunci : *Current Ratio, Total Asset Turn Over* dan *Net Profit Margin,* Perubahan Laba