PENGARUH *CURRENT RATIO, DEBT TO EQUITY RATIO, RETURN ON ASSETS*, DAN *TOTAL ASSETS TURN OVER* TERHADAP PERUBAHAN LABA

(Studi Empiris Pada Perusahaan Perbankan Di BEI)

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Abstrak

Penelitian ini bertujuan untuk menganalisa pengaruh *current ratio*, *debt to equity ratio, return on assets,* dan *total assets turn over* terhadap perubahan laba (studi empiris pada perusahaan perbankan di Bursa Efek Indonesia). Data yang diperoleh sebanyak 31 perusahaan dengan kurun waktu 2008 - 2010 dan dihubungkan dengan 5 variabel penelitian, yaitu : 4 variabel independen : *current ratio*, *debt to equity ratio*, *return on assets*, *total assets turn over* dan 1 variabel dependen : perubahan laba. Metode analisis data yang digunakan adalah uji normalitas, uji multikolinearitas, uji heteroskedastisitas, uji autokorelasi, uji determinasi, uji t, dan uji F.

Hasil penelitian menunjukkan bahwa: (1) variabel *current ratio* berpengaruh terhadap perubahan laba, (2) variabel *debt to equity ratio* berpengaruh terhadap perubahan laba, (3) variabel *return on assets* berpengaruh terhadap perubahan laba, (4) variabel *total assets turn over* berpengaruh terhadap perubahan laba, dan (5) untuk hasil uji F, *current ratio*, *debt to equity ratio*, *return on assets*, dan *total assets turn over* secara simultan berpengaruh signifikan terhadap perubahan laba.

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

“THE INFLUENCE CURRENT RATIO, DEBT TO EQUITY RATIO, RETURN ON ASSETS, AND TOTAL ASSETS TURN OVER TO EARNINGS CHANGES”

(Empirical Study at Bank Corporation in Indonesian Stock Exchange)

By: Endah Septiarini

Abstract

The objective of this research is for analyzing the influence of current ratio, debt to equity ratio, return on assets, and total assets turn over to earnings changes (empirical study at Bank corporation in Indonesian Stock Exchange). 31 companies data from 2008 to 2010 has been collected, and there is 5 variables in this research, namely 4 independent variables : current ratio, debt to equity ratio, return on assets, total assets turn over and 1 dependent variable : earnings changes. Data was analyzed using normality test, multikolinearitas test, heteroskedastisitas test, autocorelation test, t test, and f test, determination test.

The result of this study are : (1) current ratio has influence to earnings changes, (3) debt to equity ratio has influence to earnings changes, and (4) return on assets has influence to earnings changes, and (5) total assets turn over has influence to earnings changes (6) from F test result, current ratio, debt to equity ratio, return on assets, and total assets turn over have influence to earnings changes.

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