THE INFLUENCE OF CURRENT RATIO, DEBT TO ASSET RATIO AND TOTAL ASSET TURN OVER TO CHANGE IN EARNINGS INTERSECTOR IN INDONESIA STOCK EXCHANGE

BY :

EKA RAHMAWATI

43208010130

ABSTRACT

This research wants to examine the effects of Current Ratio (CR), Debt To Asset Ratio (DTA), and Total Asset Turn Over (TATO) to changes in income intersector on the Stock Echange during 2009-2011period. Researchers used sample of 78 manufacturing firms of sector agriculture, consumer goods industry, mining and miscellaneous industry 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 TATO variables no significant effect on change in earnings. As for the DTA has a significant influence on change in earnings.

Keys words : *signaling theory, current ratio, debt to asset ratio and total asset turn over, changes in earning*

PENGARUH CURRENT RATIO, DEBT TO ASSET RATIO DAN TOTAL ASSET TURN OVER TERHADAP PERUBAHAN LABA INTERSEKTOR YANG TERDAFTAR DI BURSA EFEK INDONESIA

OLEH :

EKA RAHMAWATI

43208010130

ABSTRAK

Penelitian ini dilakukan untuk menguji pengaruh variabel *Current Ratio* (CR), *Debt to Asset Ratio* (DTA) dan *Total Asset Turn Over* (TATO) terhadap Perubahan Laba Intersektor yang terdaftar di Bursa Efek Indonesia selama periode tahun 2009-2011. Peneliti menggunakan sampel sebanyak 78 perusahaan pada sektor Agriculture, Consumer Goods Industry, Mining dan Miscellaneous Industry 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 TATO tidak berpengaruh signifikan terhadap perubahan laba, sedagkan DTA mempunyai pengaruh signifikan terhadap perubahan laba.

Kata Kunci : *Signaling Theory, Current Ratio, Debt to Asset Ratio dan Total Asset Turn Over*, Perubahan Laba.