

ANALYSIS EFFECT OF DEBT TO EQUITY RATIO, NET PROFIT MARGIN
AND GROSS PROFIT MARGIN OF EARNINGS GROWTH
IN KOPERASI EMPLOYEES
CASE STUTY AT KOPERASI EMPLOYESS PT. ADIS DIMENSION
FOOTWEAR, Tangerang)

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ABSTRACT

This research aims to examine the influence of Financial Ratio measured with earning growth. Ratio that was applied in this research are : DER, NPM, GPM.

The data used are financial statement from 2007 until 2011 which taken from Koperasi Employees PT. Adis Dimension Footwear, Tangerang. Independent variable in this research are : DER (Debt to Equity Ratio), NPM (Net Profit Margin), and GPM (Gross Profit Margin). Dependent variable in this research is earnings growth. Data analyzed with classical assumption test and hypotical testing wih multiple regression models.

The Result of this research indicates that all of Independent variables had significant influence to earnings growth. DER variable had positive significant influence to earnings growth, otherwise NPM and GPM had negative significant influence to earnings growth.

Key words : DER, NPM, GPM, and Earning Growth.