THE INFLUENCE OF CURRENT RATIO, DEBT TO EQUITY RATIO AND FIXED ASSETS TURN OVER TO CHANGE IN EARNINGS IN MANUFACTURING ARE LISTED IN INDONESIA STOCK EXCHAGE

BY :

EFI TRIAS BUDIARTI

43208010163

ABSTRACT

The purpose of this research is to empirically study the effect of financial ratio either partially or simultaneously to change of income. There are four financial research, they are Current Ratio (CR), Debt to Total Equity Ratio (DER), and Fixed Assets Turn Over (FATO).

Researchers used sample of 40 manufacturing firm selected at purposive sampling. The data used are the financial statements audited financial statement 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 FATO variables no significant effect on change in earnings. As for the DER has a significant influence on change in earning.

Key word : *current ratio, debt o equity ratio and fixed assets turn over, changes in earning*

PENGARUH CURRENT RATIO, DEBT TO EQUITY RATIO DAN FIXED ASSETS TURN OVER TERHADAP PERUBAHAN LABA PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA

OLEH :

EFI TRIAS BUDIARTI

43208010163

ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui pengaruh rasio keuangan perusahaan secara empiris, baik seacra parsial maupun secara simultan terhadap perubahan laba. Rasio keuangan yang diuji adalah *Current Ratio* (CR), *Debt to Total Equity Ratio* (DER), and Fixed Assets Turn Over (FATO).

Peneliti menggnakan sampel sebanyak 40 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 FATO tidak berpengaruh signifikan terhadap perubahan laba, sedangkan DER mempunyai pengaruh signifikan terhadap perubahan laba.

Kata Kunci : *Current Ratio, Debt o Equity Ratio and Fixed Assets Turn Over, Perubahan Laba*