

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *operating profit margin*, *return on equity* dan *return on assets* terhadap perubahan laba pada perusahaan lembaga pembiayaan yang terdaftar di Bursa Efek Indonesia. Penelitian ini menggunakan data sekunder berupa data laporan keuangan 10 sampel perusahaan pembiayaan yang diperoleh dari Bursa Efek Indonesia periode 2010-2013. Penelitian ini menggunakan regresi data panel yaitu gabungan data *cross section* dan *time series*.

Hasil penelitian menunjukkan bahwa *operating profit margin* (OPM), *return on asset* (ROA), dan *return on equity* (ROE) secara simultan memiliki pengaruh yang signifikan terhadap perubahan laba. Hasil uji F menghasilkan tingkat signifikansi $0,00 < 0,05$. Hasil uji-t, *operating profit margin* (OPM) berpengaruh negatif dan signifikan terhadap perubahan laba. *Return on equity* (ROE) tidak berpengaruh signifikan dan positif terhadap perubahan laba. *Return on asset* (ROA) berpengaruh negatif dan signifikan terhadap perubahan laba.

Kata Kunci : Perubahan laba, *Operating Profit Margin*, *Return on Equity*, *Return on Asset*



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ABSTRACT

The purpose of this study was to examine the effect of operating profit margin, return on equity and return on assets to changes in earnings in multifinance companies in Indonesia Stock Exchange. This study is used a secondary data from financial statements on ten multifinance companies in Indonesia Stock Exchange from 2010 until 2013. This study uses panel data regression of a combined cross section data and time series.

The result of this study showed that operating profit margin, return on equity and return on assets simultaneously have a significant influence to changes in earnings. The result of F-test showed that the significant level is $0,00 < 0,05$. The result of t-test, operating profit margin (OPM) has negative and significant influence to changes in earnings. Return on equity (ROE) has no significant influence and positive to changes in earnings. Return on asset (ROA) has negative and significant influence to changes in earnings.

Keywords : *Changes Earnings, Operating Profit Margin, , Return on Equity, Return on Asset*



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