PENGARUH RASIO KEUANGAN TERHADAP PERTUMBUHAN LABA

PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR

DI BURSA EFEK INDONESIA

SKRIPSI

Program Studi Akuntansi-Strata 1

OLEH :

NAMA   : EKO BUDI HARYANTO

NIM   : 041402503125018

FAKULTAS EKONOMI

UNIVERSITAS SATYA NEGARA INDONESIA

JAKARTA

2018

PENGARUH RASIO KEUANGAN TERHADAP PERTUMBUHAN LABA

PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR

DI BURSA EFEK INDONESIA

SKRIPSI

Diajukan Sebagai Salah Satu Syarat Untuk Memperoleh Gelar

SARJANA EKONOMI

Program Studi Akuntansi-Strata 1

OLEH :

NAMA   : EKO BUDI HARYANTO

NIM   : 041402503125018

FAKULTAS EKONOMI

UNIVERSITAS SATYA NEGARA INDONESIA

JAKARTA

2018

ABSTRACT

To analyse financial condition company and profit growth prospects, there are several technique analysis that can be used.One alternative to see if financial information produced can be a useful tool to predict profit growth that is by using analysis the ratio financial.The ratio financial used in this research that is total assets turnover (TATO), inventory turnover (ITO), current ratio (CR), debt to assets ratio (DAR) and debt to equity ratio (DER).This study aims to test the influence of total assets turnover (TATO), inventory turnover (ITO), current ratio (CR), debt to assets ratio (DAR) and debt to equity ratio (DER) of profit growth to companies that go public.

The research sample has been conducted by usingpurposive sampling. There are 568 financial statementswhich have met the criteria have been obtained from 40 Manufacture Companies in 2013-2016 periods. The data analysis has been done by using multiple regressions analysis and the independent variables i.e.: total assets turnover (TATO), inventory turnover (ITO), current ratio (CR), debt to assets ratio (DAR) and debt to equity ratio (DER). The dependent variable is profit growth (PL).

The results of this research have found that the variables i.e.: debt to assets ratio (DAR) and debt to equity ratio (DER) have significant influence to the profit growth (PL). While variable: total assets turnover (TATO), inventory turnover (ITO), current ratio (CR)has not been affecting the profit growth (PL).

Keywords :Total Assets Turnover (TATO), Inventory Turnover (ITO), Current Ratio (CR), Debt To Assets Ratio (DAR), Debt To Equity Ratio (DER and Profit Growth (PL).

ABSTRAK

Dalam menganalisis kondisi keuangan perusahaan serta prospek pertumbuhan laba, ada beberapa teknik analisis yang dapat digunakan. Salah satu alternatif untuk mengetahui apakah informasi keuangan yang dihasilkan dapat bermanfaat untuk memprediksi pertumbuhan laba yaitu dengan menggunakan analisis rasio keuangan. Rasio keuangan yang digunakan dalam penelitian ini yaitu Total Assets Turnover(TATO), Inventory Turnover(ITO), Current Ratio(CR), Debt to Assets Ratio (DAR)dan Debt to Equity Ratio(DER).Penelitian ini bertujuan menguji pengaruh total assets turnover (TATO), inventory turnover (ITO), current ratio (CR), debt to assets ratio (DAR) dan debt to equity ratio (DER)terhadap pertumbuhan laba pada perusahaan yang go publik.

Penelitian ini menggunakan metode purposive sampling. Dari 568 perusahaan manufaktur periode 2013-2016, terdapat 40 laporan keuangan yang memenuhi kriteria sampel.Analisis data dalam penelitian menggunakan regresi berganda (Multiple Regression Analysis) dengan variabel independen: total assets turnover (TATO), inventory turnover (ITO), current ratio (CR), debt to assets ratio (DAR) dan debt to equity ratio (DER), dependen: pertumbuhan laba (PL).

Hasil penelitian menemukan bahwa variabel :debt to assets ratio (DAR) dan debt to equity ratio (DER)memiliki pengaruh terhadappertumbuhan laba (PL). sedangkan variabel : total assets turnover (TATO),inventory turnover (ITO), current ratio (CR)tidak berpengaruh terhadap pertumbuhan laba (PL).

Kata Kunci: Total Assets Turnover (TATO), inventory turnover (ITO), current ratio (CR), debt to assets ratio (DAR), debt to equity ratio (DER) dan Pertumbuhan Laba (PL).