

## INTISARI

Penelitian ini bertujuan untuk menguji pengaruh variable *debt to equity ratio*, *net profit margin*, *total assets turnover* terhadap perubahan laba melalui data laporan keuangan yang telah disusun oleh perusahaan sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia.

Populasi dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling* pada perusahaan sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia selama periode 2012-2016 dan berdasarkan kriteria yang telah ditentukan maka diperoleh sampel sebanyak 13 perusahaan sektor industri barang konsumsi. Variabel dependen dalam penelitian ini adalah perubahan laba, sedangkan variabel independen dalam penelitian ini meliputi *debt to equity ratio*, *net profit margin*, dan *total assets turnover*. Metode analisis data yang digunakan dalam penelitian ini berupa analisis regresi linier berganda.

Hasil dari kelayakan model yang dilakukan dengan uji F menunjukkan bahwa *debt to equity ratio*, *net profit margin*, dan *total assets turnover* berpengaruh terhadap perubahan laba, sehingga dapat disimpulkan bahwa model penelitian layak digunakan. Secara parsial menunjukkan bahwa *net profit margin* secara signifikan berpengaruh positif terhadap perubahan laba, *debt to equity ratio* berpengaruh negatif dan tidak signifikan terhadap perubahan laba, dan *total asset turnover* berpengaruh positif dan tidak signifikan terhadap perubahan laba.

**Kata Kunci:** *Debt to Equity Ratio*, *Net Profit Margin*, *Total Assets Turnover*, dan Perubahan Laba.

## **ABSTRACT**

*This research is aimed to examine the influence of debt to equity ratio, net profit margin, and total assets turnover to changes in profit through financial statement which has been prepared by the consumer goods industry sector companies which are listed in Indonesia Stock Exchange.*

*The population has been obtained by using purposive sampling method on consumer goods industry sector companies which are listed in Indonesia Stock Exchange in 2012-2016 periods and based on the predetermined criteria then 13 consumer goods industry sector companies have been selected as samples. The dependent variable in this research is changes in profit whereas independent variable i.e. debt to equity ratio, net profit margin, and total assets turnover. The data analysis method has been done by using is multiple linier regressions analysis. The result of model feasibility which has been done by using F test shows that debt to equity ratio, net profit margin, and total asset turnover give influence to the changes in profit, so it can be concluded that research models are feasible to be used. The result of partial test shows that net profit margin give significant and positive influence to the changes in profit, debt to equity ratio give negative and insignificant influence to the changes in profit, and total asset turnover give positive and insignificant to the changes in profit.*

**Keywords:** *Debt to Equity Ratio, Net Profit Margin, Total Assets Turnover, Changes in Profit*