

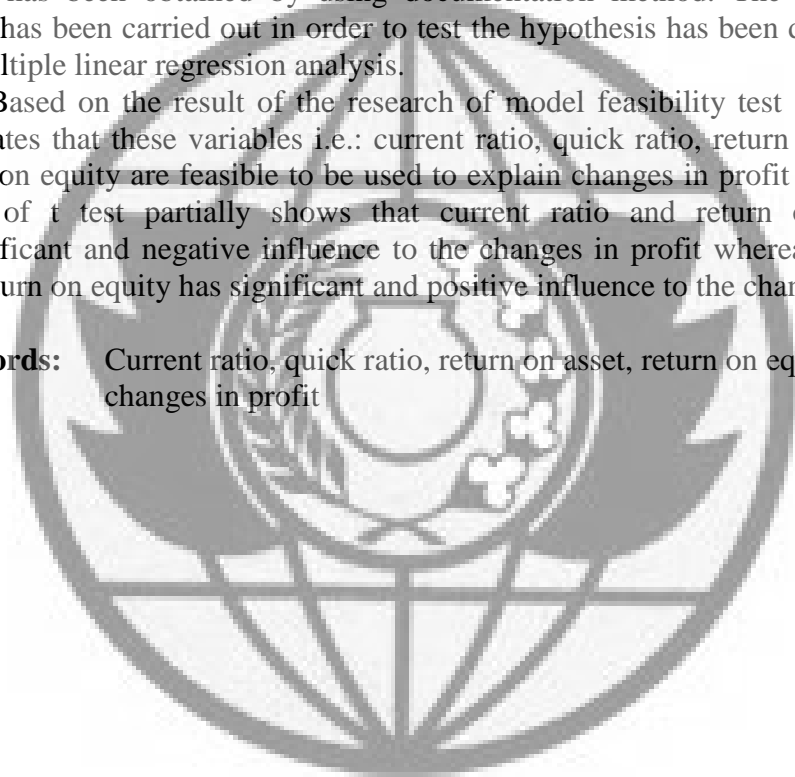
ABSTRACT

The purpose of this research is to find out the influence of liquidity ratio and profitability ratio to the changes in profit at Property and Real Estate companies which are listed in Indonesia Stock Exchange (IDX). In this research the liquidity ratio of the company is measured by using Current ratio and Quick ratio whereas profitability ratio is measured by using Return on Asset and Return on Equity.

The research sample has been obtained by using purposive sampling method. The samples are 28 Property and Real Estate companies which are listed in Indonesia Stock Exchange in 2009-2011 periods. The data is the secondary data which has been obtained by using documentation method. The data analysis which has been carried out in order to test the hypothesis has been done by using the multiple linear regression analysis.

Based on the result of the research of model feasibility test (Goodness of Fit) states that these variables i.e.: current ratio, quick ratio, return on asset, and return on equity are feasible to be used to explain changes in profit variable. The result of t test partially shows that current ratio and return on asset has insignificant and negative influence to the changes in profit whereas quick ratio and return on equity has significant and positive influence to the changes in profit.

Keywords: Current ratio, quick ratio, return on asset, return on equity, changes in profit



INTISARI

Penelitian ini bertujuan untuk mengetahui pengaruh rasio likuiditas dan rasio profitabilitas terhadap Perubahan Laba pada perusahaan *Property and Real Estate* yang terdaftar di Bursa Efek Indonesia (BEI). Dalam penelitian ini rasio likuiditas perusahaan diukur dengan *Current ratio* dan *Quick Ratio*, sedangkan rasio profitabilitas diukur dengan *Return On Asset* dan *Return On Equity*.

Sampel penelitian diambil dengan menggunakan metode purposive sampling. Jumlah sampel tersebut adalah sebanyak 28 perusahaan *Property and Real Estate* yang terdaftar di Bursa Efek Indonesia pada periode 2009-2011. Data yang diperoleh merupakan data sekunder dengan menggunakan metode dokumentasi. Analisis data yang digunakan untuk menguji hipotesis adalah dengan menggunakan teknik analisis regresi linear berganda.

Berdasarkan hasil penelitian uji kelayakan model (*Goodness of Fit*) menyatakan bahwa *current ratio*, *quick ratio*, *return on asset*, dan *return on equity* merupakan variabel yang layak digunakan untuk menjelaskan variabel perubahan laba. Hasil uji t secara parsial menunjukkan bahwa *current ratio* dan *return on asset* berpengaruh negatif dan tidak signifikan terhadap perubahan laba, sedangkan *quick ratio* dan *return on equity* berpengaruh positif dan signifikan terhadap perubahan laba.

Kata Kunci: *Current Ratio, Quick Ratio, Return On Asset, Return On Equity, Perubahan Laba*

