

## ABSTRAK

Perusahaan telekomunikasi merupakan perusahaan informasi dan komunikasi serta penyedia jasa dan jaringan telekomunikasi secara lengkap di Indonesia yang memudahkan aktivitas manusia dalam berkomunikasi dan bertukar informasi. Penelitian ini bertujuan untuk mengetahui Pengaruh Kinerja Keuangan (*current ratio*, *debt to equity ratio*, *total asset turnover* dan *return on asset*) terhadap perubahan laba perusahaan Telekomunikasi yang terdaftar di BEI

Jenis penelitian ini adalah penelitian kuantitatif asosiatif. Teknik pengambilan sampel yang digunakan pada penelitian ini adalah *purposive* sampling dengan menggunakan metode analisis regresi linear berganda. Populasi perusahaan Telekomunikasi yang terdaftar di Bursa Efek Indonesia 5 perusahaan telekomunikasi dengan periode 2013-2019

Berdasarkan hasil penelitian menunjukkan bahwa variabel *current ratio*, *total asset turnover* dan *return on asset* berpengaruh positif signifikan terhadap perubahan laba. Sedangkan variabel *debt to equity ratio* berpengaruh negatif dan tidak signifikan terhadap perubahan laba.

Kata kunci : *Current Ratio*, *Debt To Equity Ratio*, *Total Asset Turnover*, *Return On Asset*, Perubahan Laba.

### ABSTRACT

Telecommunication company is an information and communication company also service provider and telecommunication network completely in Indonesia. This kind of company simplifies human activities in communicating and exchanging information. This research aimed to find out the effect of financial performance (Current Ratio, Debt to Equity Ratio, Total Asset Turnover and Return On Asset) on profit change of telecommunication company which were listed on IDX. The research was associative-quantitative, Moreover, the data collection technique used purposive sampling, Furthermore, the data analysis technique used multiple linier regression, additionally, the population was 5 telecommunication companies which were listed on Indonesia Stock Exchange (IDX) during 2013-2019. The research result concluded that Current Ratio, Total Asset Turnover and Return On Asset had a positive and significant effect on profit change of telecommunication company which were listed on IDX. On the other hand, Debt to Equity Ratio had a negative and insignificant effect on profit change of telecommunication company which were listed on IDX

**Keyword:** current ratio, debt to equity ratio, total asset turnover, return on asset, profit change

