

ABSTRACT

Companies are considered healthy as they can survive in a difficult economic condition. Besides, it can be seen from their ability in fulfilling financial obligations and stability in running their operational activities, keeping continuity of business from time to time and also having a change of positive profit. Therefore, this research aimed to find out the effect of financial performance on profit change of cosmetics companies which were listed on Indonesia Stock Exchange during 2015-2020. Moreover, the data collection technique used saturated sampling. In line with that, there were 6 cosmetics companies as the sample. Furthermore, the data analysis technique used multiple linear regression with Statistical Product for Social Science (SPSS). The research result concluded that Current Asset (CA) had a positive but insignificant effect on profit change. Meanwhile, Debt to Equity Ratio (DER) had a negative and insignificant effect on profit change, On the other hand, Total Asset Turnover (TATO) had a negative and significant effect on profit change. In contrast, Return On Equity (ROE) had a positive and significant effect on profit change of cosmetics companies.

keywords: CA, DER, TATO, ROE, profit change



ABSTRAK

Perusahaan dapat dikatakan sehat apabila perusahaan dapat bertahan dalam kondisi ekonomi yang sulit, yang terlihat dari kemampuannya dalam memenuhi kewajiban-kewajiban keuangan dan melaksanakan operasinya dengan stabil serta dapat menjaga kontinuitas perkembangan usahanya dari waktu ke waktu dan menghasilkan perubahan laba yang positif. Penelitian ini dilakukan dengan Tujuan penelitian ini untuk mengetahui pengaruh kinerja keuangan terhadap perubahan laba pada perusahaan kosmetik yang terdaftar di Bursa Efek Indonesia selama periode 2015-2020. Teknik pengambilan sampel menggunakan sampel jenuh. Terpilih menjadi sampel dalam penelitian ini adalah 6 (enam) perusahaan kosmetik Metode analisis data menggunakan analisis regresi linier berganda, dengan bantuan program Statistical Program For Social Science (SPSS). Hasil penelitian menunjukkan bahwa current assets (CA) berpengaruh positif tidak signifikan, debt to equity (DER) berpengaruh negatif tidak signifikan, dan total assets turn over (TATO) berpengaruh negatif signifikan serta return on equity (ROE) berpengaruh positif signifikan terhadap perubahan laba.

kata kunci: *CA, DER, TATO, ROE*, perubahan laba

