

## INTISARI

Penelitian ini bertujuan untuk menguji pengaruh variabel *current ratio*, *debt to equity ratio*, *net profit margin*, *total assets turnover* terhadap perubahan laba melalui laporan keuangan yang telah disusun oleh perusahaan *food and beverage* yang terdaftar di Bursa Efek Indonesia.

Populasi dalam penelitian ini diperoleh dengan menggunakan metode purposive sampling pada perusahaan *food and beverage* yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2012-2016 dan berdasarkan kriteria yang telah ditentukan maka diperoleh sampel sebanyak 11 perusahaan *food and beverage*. Variabel dependen dalam penelitian ini yaitu perubahan laba, sedangkan variabel independen dalam penelitian ini yaitu *current ratio*, *debt to equity ratio*, *net profit margin*, dan *total assets turnover*. Metode analisis data dengan menggunakan analisis regresi linier berganda.

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

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

## ABSTRACT

This research is aimed to examine the influence of variables i.e. current ratio, debt to equity ratio, net profit margin, total assets turnover to the earnings changes through financial statement which has been prepared by food and beverage companies which are listed in Indonesia Stock Exchange.

The population in this research has been obtained by using purposive sampling method on food and beverage companies which are listed in Indonesia Stock Exchange (IDX) in 2012-2016 periods and based on the predetermined criteria, 11 food and beverage companies have been selected as samples. The dependent variable in this research is earnings changes whereas the independent variables in this research are current ratio, debt to equity ratio, net profit margin, and total assets turnover. The data analysis method has been done by using multiple linear regressions analysis.

The result of feasibility of model which has been done by using F test shows that current ratio, debt to equity ratio, net profit margin, and total asset turnover give influence to earnings changes, so it can be concluded that the models are feasible to be used. Partially the result of the research shows that debt to equity ratio, net profit margin, and total asset turnover give positive influence to the earnings changes whereas current ratio give negative and insignificant influence to earnings change.

**Keywords:** Current ratio, debt to equity ratio, net profit margin, total assets turnover, and earnings changes.