

ABSTRACT

Firdaus Ekiyana Fanani, The Effect Of Financial Ratios On Changes in Earnings in Food and Beverage sub sector Manufacturing Companies Listed On The Indonesian Stock Exchange For the 2015-2019. Under the guidance Prasetyo Nugroho, S.Pi.,M.M.

The purpose of this study is to determine the effect of Current Ratio, Debt to Equity Ratio, Total Asset Turnover, Net Profit Margin partially and simultaneously on Profit Changes in food and beverage sub-sector manufacturing companies listed in Buersa Securities Indonesia 2015-2019 period. This research is a descriptive quantitative research using multiple linear regression analysis method, classical assumption test, determination coefficient test, partial hypothesis test using the T test and simultaneous hypothesis testing using the F test. Sampling using purposive sampling method.

The hypothesis in this study is the variable Current Ratio, Debt to Equity Ratio, Total Asset Turnover, Net Profit Margin, both partially and simultaneously on the Change in Profit in the food and beverage sub-sector manufacturing companies listed in Buersa Efek Indonesia for the period 2015-2019.

The results of this study are: 1. Current Ratio, Total Asset Turnover, Net Profit Margin do not partially affect changes in earnings. Meanwhile, the Debt to Equity Ratio partially affects changes in earnings. 2. Variables Current Ratio, Debt to Equity Ratio, Total Asset Turnover, Net Profit Margin simultaneously or jointly affect changes in earnings.

Keywords: Current Ratio, Debt to Equity Ratio, Total Asset Turnover, Net Profit Margin, Earnings Change

ABSTRAK

Firdaus Ekiyana Fanani, Pengaruh Rasio Keuangan Terhadap Perubahan Laba Pada Perusahaan Manufaktur Sub Sektor Makanan dan Minuman yang Terdaftar Di Bursa Efek Indonesia 2015-2019. Dibawah bimbingan Prasetyo Nugroho, S.Pi.,M.M.

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh *Current Ratio*, *Debt to Equity Ratio*, *Total Asset Turnover*, *Net Profit Margin* secara parsial dan simultan terhadap Perubahan Laba pada perusahaan manufaktur sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2015-2019. Penelitian ini merupakan jenis penelitian deskriptif kuantitatif dengan menggunakan metode analisis regresi linear berganda, uji asumsi klasik, uji koefisien determinasi, uji hipotesis parsial menggunakan uji T dan uji hipotesis simultan menggunakan uji F. penarikan sampel menggunakan metode purposive sampling.

Hipotesis dalam penelitian ini adalah variabel *Current Ratio*, *Debt to Equity Ratio*, *Total Asset Turnover*, *Net Profit Margin* baik secara parsial dan simultan terhadap Perubahan Laba pada perusahaan manufaktur sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2015-2019.

Hasil Penelitian ini adalah, 1. *Current Ratio*, *Total Asset Turnover*, *Net Profit Margin* tidak berpengaruh secara parsial terhadap perubahan laba. Sedangkan *Debt to Equity Ratio* berpengaruh secara parsial terhadap perubahan laba. 2. Variabel *Current Ratio*, *Debt to Equity Ratio*, *Total Asset Turnover*, *Net Profit Margin* secara simultan atau bersama-sama berpengaruh terhadap perubahan laba.

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