

ABSTRAK

Linda Refitasari, 160221100050. Analisis Rasio Keuangan Untuk Memprediksi Perubahan Laba Pada Perusahaan *Food And Beverage* Di Indonesia Dan Malaysia. Dibawah bimbingan Ibu Yuni Rimawati, S.E., M.S.Ak., Ak., CA.

Penelitian ini bertujuan menganalisis rasio keuangan untuk memprediksi perubahan laba pada perusahaan *food and beverage* di Indonesia dan Malaysia. Periode yang digunakan yaitu periode 2014-2018. Teknik pengambilan sampel yang digunakan adalah teknik *purposive sampling*, diperoleh sampel sebanyak 14 perusahaan untuk Negara Indonesia dan 18 perusahaan untuk Negara Malaysia. Teknik analisis data yang digunakan adalah uji asumsi klasik, uji regresi linier berganda dan uji chow test. Hasil penelitian menunjukkan bahwa rasio lancar, rasio total hutang terhadap total asset, rasio net profit margin, price earning ratio berpengaruh terhadap perubahan laba di Indonesia dan Malaysia. Sedangkan rasio perputaran total aktiva tidak berpengaruh terhadap perubahan laba di Indonesia dan Malaysia.

Kata Kunci: rasio lancar, rasio perputaran total aktiva, rasio total hutang terhadap total asset, rasio net profit margin, price earning ratio.

ABSTRACT

Linda Refitasari, 160221100050. An Analysis of Financial Ratio to Predict the Profit Changes in the *Food and Beverage* Companies in Indonesia and Malaysia. Under the guidance of Mrs. Yuni Rimawati, S.E., M.S.Ak., Ak., CA.

This study aims to analyze financial ratio to the predict profit changes in the *food and beverage* companies in Indonesia and Malaysia. The period used is the 2014-2018 period. The technique used in sampling is *purposive sampling* technique, which obtained 14 companies samples for the State of Indonesia and 18 companies for the State of Malaysia. The techniques used for data analysis are the classical assumption test, multiple linear regression test, and the chow test. The results showed that the current ratio, the ratio of total debt to total assets, the ratio of net profit margin, and the price earning ratio affected the profit changes in Indonesia and Malaysia. Meanwhile, the total assets turnover ratio did not affect the profit changes in Indonesia and Malaysia.

Keywords: current ratio, total assets turnover ratio, total debt to total asset ratio, net profit margin ratio, price earning ratio.