RINGKASAN

Penelitian ini berjudul: “Pengaruh Keuangan Terhadap Prediksi Perubahan Laba Pada Perusahaan Dagang Yang Terdaftar Di Bursa Efek Indonesia Tahun 2012–2014”. Tujuan penelitian adalah untuk mengetahui dan menganalisis pengaruh current ratio, debt to equity ratio, net profit margin, dan total assets turnover terhadap perubahan laba pada perusahaan dagang yang terdaftar di Bursa Efek Indonesia tahun 2012–2014. Metode pengambilan sampel menggunakan purposive sampling. Analisis data menggunakan regresi berganda.

Hasil penelitian menunjukkan: 1) Current Ratio tidak berpengaruh positif dan signifikan terhadap perubahan laba, sehingga hipotesis pertama ditolak, 2) Debt to Equity Ratio tidak berpengaruh positif dan signifikan terhadap perubahan laba, sehingga hipotesis kedua ditolak, 3) Net Profit Margin berpengaruh positif dan signifikan terhadap perubahan laba, sehingga hipotesis ketiga diterima, 4) Total Asset Turnover berpengaruh positif dan signifikan terhadap perubahan laba, sehingga hipotesis keempat diterima, 5) Current Ratio, Debt to Equity Ratio, Net Profit Margin, dan Total Assets Turnover secara simultan berpengaruh positif dan signifikan terhadap perubahan laba, sehingga hipotesis kelima diterima.

Kata kunci: Current Ratio, Debt to Equity Ratio, Net Profit Margin, Total Assets Turnover, Perubahan Laba, Perusahaan Dagang, Bursa Efek Indonesia.

SUMMARY

This research entitled: "The Influence of Financial Ratios Towards Prediction of Profit Changes On Trading Company Listed in Indonesia Stock Exchange Year 2012 - 2014". The purpose of research is to find out the influence of current ratio, debt to equity ratio, net profit margin, and total asset turnover to changes profit in trading companies listed on the Indonesian Stock Exchange (BEI) in 2012-2014. The object of research is trading company listed on BEI. The sampling method using purposive sampling. Data were analyzed using multiple regression.

The results showed that: 1) Current Ratio have no significant effect on profit changes, so the first hypothesis was rejected. 2) Debt to Equity Ratio have no significant effect on profit changes, so the second hypothesis was rejected. 3) Net Profit Margin have significant effect on profit changes, so the third hypothesis was accepted. 4) Total Assets Turnover have significant effect on profit changes, so the fourth hypothesis is accepted, 5) Current Ratio, Debt to Equity Ratio, Net Profit Margin, and Total Assets Turnover simultantly have significant effect on profit changes, so the fifith hypothesis was accepted,

Keywords: Current Ratio, Debt to Equity Ratio, Net Profit Margin, Total Assets Turnover, Profit Changes, Trading Company, Indonesia Stock Exchange.