ABSTRAK

PENGARUH LIKUIDITAS, PROFITABILITAS, DAN LEVERAGE TERHADAP PERUBAHAN LABA PADA PERUSAHAAN MANUFAKTUR SUBSEKTOR INDUSTRI BARANG KONSUMSI YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2014 – 2017

Studi yang dilakukan dalam pengerjaan jurnal ini bertujuan untuk mengerti seberapa besar dan pentingnya kinerja rasio keuangan, diantaranya adalah Likuiditas yang diperhitungkan oleh *current ratio*, Profitabilitas diperhitungkan oleh *return on asset*, Leverage diperhitungkan oleh *debt to asset ratio* terhadap perubahan laba,sampel berjumlah 12 perusahaan yang diteliti selama 4 tahun penelitian yang disaring dengan *purposive sampling*. Data dianalisis melalui model uji asumsi klasik, uji linear berganda, uji koefisien determinasi, uji parsial (t) dan simultan (f) Pengolahan data menggunakan SPSS 25. Hasil studi membuktikan bahwa Likuiditas, profitabilitas, serta *leverage* mampu menjelaskan keberadaan nya secara bersamaan dengan variabel Perubahan laba. Selain itu, Rasio lancar (CR) dan *Debt to asset ratio* secara parsial bernilai positif dan signifikan dalam perubahan laba, sedangkan rasio *return on asset* (ROA) tidak signifikan dan mempengaruhi perubahan laba.

Kata Kunci : *Current Ratio, Return On Asset, Debt to assetRatio, Perubahan Laba*

ABSTRACT

THE EFFECT OF LIQUIDITY, PROFITABILITY, AND LEVERAGE OF PROFIT CHANGES IN MANUFACTURING COMPANY SUBSECTOR INDUSTRIAL CONSUMPTION GOODS THAT LISTED IN INDONESIA STOCK EXCHANGE PERIOD 2014 –2017

The study carried out in the working of this jurnal aims to understand how big and important the performance of financial ratios, among which is liquidity calculated by the current ratio, profitability calculated by return on asset, leverage is calculated by the debt to asset ratio to earnings changes. The numbers of samples in this study were 12 companies with 4 years of research and being filtered by using purposive sampling techniques. Data were analyzed using the classic assumption test model, multiple linear tests, coefficient of determination, partial (t) and simultaneous (f). Data processing using SPSS 25. The study result prove that liquidity, profitability and leverage are able to explain its existence simultaneously with variables changes in profit. In addition, CR, DAR partially have a positive and significant effect on earnings changes, while in the ratio of ROA is not significant and there’s no effect on earnings changes.

Keywords : *Current ratio, Return on asset, Debt to asset ratio, Change in profit*