

# **ANALISIS RASIO KEUANGAN UNTUK MEMPREDIKSI LABA PERUSAHAAN**

## **ABSTRAK**

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Penelitian ini bertujuan untuk mengetahui bagaimana kemampuan rasio keuangan dalam menganalisa dan memprediksi laba perusahaan, Jenis penelitian ini menggunakan studi empiris. Studi empiris merupakan studi yang berdasarkan bukti-bukti pengamatan.

Jenis data penelitian ini adalah data kuantitatif yaitu data sekunder yang berasal dari Indonesian Capital Market Directory (ICMD) yang berada di pojok Bursa Efek Indonesia (BEI). Teknis analisis datanya menggunakan uji statistik, yaitu regresi berganda, melalui uji f dan uji t dengan bantuan SPSS -15

Berdasarkan hasil penelitian dan pembahasan, terdapat 2 rasio keuangan yang signifikan, yaitu *Current Ratio* dan *Debt to Total Asset*, hal ini berarti kedua rasio tersebut dapat digunakan untuk memprediksi laba perusahaan karena mempunyai koefisien positif yang menyebabkan kenaikan penambahan laba.

**THE FINANCIAL RATIO ANALYSIS FOR COMPANY'S EARNING  
PREDICTION**

**ABSTRACT**

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The aim of this research was to know the financial ratios ability to predict and analyze the company's earning. It was an empirical study, that was a study based on observation evidences.

The data in this research were quantitative data which were secondary data published by Indonesian Capital Market Directory (ICMD), at Indonesian Stock Exchange (ISX). The data were examined using statistical test. The test used Multiple Linear Regression through F-Test and T-Test with SPSS-15 computer software.

Based on the research and study analysis, it was proven that there were only two out of twelve ratios that had significant value that were Current Ratio and Debt to Total Asset Ratio. This meant that both of the ratio could be used to predict the company's earning, because it had positive coefficient that increase the company's earning.