

ABSTRAK

ANALISIS PENGARUH RASIO KEUANGAN TERHADAP PERUBAHAN KINERJA PERUSAHAAN Studi Empiris pada Perusahaan Manufaktur yang *listing* di Bursa Efek Indonesia

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Tujuan penelitian ini untuk mengetahui pengaruh rasio-rasio (*Current Ratio, Quick Ratio, Working Capital to Total Asset, Total Debt to Equity Ratio, Total Debt to Total Capital Asset, Long Term Debt to Equity Ratio, Total Asset Turnover, Inventory Turnover, Average Days Inventory, Working Capital Turnover, Gross Profit Margin, Net Profit Margin, Return On Investment* dan *Return On Equity*) terhadap perubahan kinerja perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia.

Jenis penelitian ini adalah studi empiris. Jenis data yang digunakan dalam penelitian ini adalah data sekunder. Teknik analisis data yang digunakan adalah regresi linier berganda.

Hasil penelitian menunjukkan bahwa secara simultan rasio *Current Ratio, Quick Ratio, Working Capital to Total Asset, Total Debt to Equity Ratio, Total Debt to Total Capital Asset, Long Term Debt to Equity Ratio, Total Asset Turnover, Inventory Turnover, Average Days Inventory, Working Capital Turnover, Gross Profit Margin, Net Profit Margin, Return On Investment* dan *Return On Equity* tidak berpengaruh terhadap kinerja perusahaan. Rasio *Long Term Debt to Equity Ratio, Inventory Turnover, Average Day's Inventory, Net Profit Margin* dan *Return On Equity* secara parsial berpengaruh terhadap kinerja perusahaan sedangkan *Current Ratio, Quick Ratio, Working Capital to Total Asset, Total Debt to Equity Ratio, Total Debt to Total Capital Asset, Total Asset Turnover, Working Capital Turnover, Gross Profit Margin* dan *Return On Investment* secara parsial tidak berpengaruh terhadap kinerja perusahaan.

ABSTRACT

AN ANALYSIS OF THE EFFECT OF FINANCIAL RATIOS TOWARD COMPANY'S PERFORMANCE CHANGE AN EMPIRICAL STUDY ON MANUFACTURING COMPANIES LISTED AT INDONESIA STOCK EXCHANGE

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The aim of this study was to find the influence of ratios (Current Ratio, Quick Ratio, Working Capital to Total Asset, Total Debt to Equity Ratio, Total Debt to Total Capital Asset, Long Term Debt to Equity Ratio, Total Asset Turnover, Inventory Turnover, Average Days Inventory, Working Capital Turnover, Gross Profit Margin, Net Profit Margin, Return On Investment and Return On Equity) toward the performance change of companies listed at Indonesia stock exchange.

The kind of this research was empirical study on 28 manufacturing companies listed at Indonesia stock exchange. The technique of data analysis used was Multiple Linear Regression.

The result of the research showed that simultaneously Current Ratio, Quick Ratio, Working Capital to Total Asset, Total Debt to Equity Ratio, Total Debt to Total Capital Asset, Long Term Debt to Equity Ratio, Total Asset Turnover, Inventory Turnover, Average Days Inventory, Working Capital Turnover, Gross Profit Margin, Net Profit Margin, Return On Investment and Return On Equity had no effect on company's performance. Long Term Debt to Equity Ratio, Average Day's Inventory, Net Profit Margin and Return On Equity partialy had effect on the company's performance while Current Ratio, Quick Ratio, Working Capital to Total Asset, Total Debt to Equity Ratio, Total Debt to Total Capital Asset, Total Asset Turnover, Inventory Turnover, Working Capital Turnover, Gross Profit Margin and Return On Investment partialy had no effect on company's performance.