ABSTRAK

PENGARUH PERUBAHAN RASIO LIKUIDITAS, SOLVABILITAS, PROFITABILITAS, DAN AKTIVITAS TERHADAP PERUBAHAN LABA
Studi Empiris pada Perusahaan *Real Estate* dan *Property* yang Terdaftar di Bursa Efek Indonesia periode 2009-2011

Maria Sulistiowati
NIM: 092114109
Universitas Sanata Dharma
Yogyakarta

Penelitian ini bertujuan untuk mengetahui pengaruh perubahan rasio likuiditas (*current ratio*, *quick ratio*), rasio solvabilitas *(debt ratio)*, rasio profitabilitas *(gross profit margin*, *return on assets)* dan rasio aktivitas *(inventory turnover*) terhadap perubahan laba perusahaan *Real Estate* dan *Property* yang terdaftar di Bursa Efek Indonesia.

Jenis penelitian ini adalah studi empiris. Pengambilan sampel menggunakan metode *purposive sampling*, dengan jumlah sampel 24 perusahaan *Real Estate* dan *Property* yang terdaftar di Bursa Efek Indonesia selama tahun 2009-2011. Pengujian dalam penelitian ini menggunakan metode analisis data panel yaitu *ordinary least square*.

Hasil penelitian menunjukkan bahwa secara parsial perubahan rasio profitabilitas (*gross profit margin* dan *return on assets*) berpengaruh terhadap perubahan laba. Sedangkan perubahan *current ratio*, *quick ratio*, *debt ratio*, dan *inventory turnover* tidak berpengaruh terhadap perubahan laba.

Kata kunci: perubahan laba, likuiditas, solvabilitas, profitabilitas, aktivitas

ABSTRACT

THE EFFECT OF LIQUIDITY, SOLVABILITY, PROFITABILITY, AND ACTIVITY RATIOS CHANGES TO THE EARNING MOVEMENTS
An Empirical Study of Real Estate and Property Companies Listed in The Indonesian Stock Exchange During 2009-2011

Maria Sulistiowati
092114109
Sanata Dharma University
Yogyakarta

The purpose of this research is to analyze the influence of liquidity (current ratio, quick ratio), solvability (debt ratio), profitability (gross profit margin, return on assets), and activity (inventory turnover) changes to the earning movements of Real Estate and Property companies listed in the Indonesian Stock Exchange.

The study was an empirical study. The sampling used is purposive sampling method, with total samples were 24 Real Estate and Property companies listed in the Indonesian Stock Exchange in the year 2009-2011. The data analysis technique was multiple linear regression.

The result showed that the profitability ratios (gross profit margin and return on assets) changes influenced the earning movements. On the other hand, current ratio, quick ratio, debt ratio and inventory turnover changes did not influence the earning movements.

Keywords: earning movements, liquidity, solvability, profitability, activity