

ABSTRAK

Penelitian ini bertujuan untuk mengetahui apakah ada pengaruh *current ratio*, *debt to equity ratio*, *debt to asset ratio*, *total asset turnover*, *return on asset*, *return on equity*, *gross profit margin* dan *inventory turnover* baik simultan dan parsial terhadap pertumbuhan laba pada perusahaan manufaktur sektor industri makanan dan minuman yang terdaftar di Bursa Efek Indonesia. Variabel independen yang digunakan dalam penelitian ini adalah *current ratio*, *debt to equity ratio*, *debt to asset ratio*, *total asset turnover*, *return on asset*, *return on equity*, *gross profit margin* dan *inventory turnover* dan variabel dependen dalam penelitian ini adalah pertumbuhan laba.

Populasi yang digunakan dalam penelitian ini adalah perusahaan manufaktur ektor industri makanan dan minuman yang terdaftar di BEI tahun 2006-2009 dimana jumlah populasi yang digunakan adalah sebanyak 17 perusahaan. Teknik pengambilan sampel yang digunakan adalah teknik *purposive sampling* dimana jumlah amatan yang diperoleh dalam penelitian ini adalah 36 (9 x 4 tahun). Pengujian yang digunakan dalam penelitian ini adalah uji asumsi klasik (normalitas, heteroskedastisitas, autokorelasi dan multikolinieritas) dan uji hipotesis (uji t, uji F dan uji determinasi).

Berdasarkan hasil uji simultan diperoleh kesimpulan *current ratio*, *debt to equity ratio*, *debt to asset ratio*, *total asset turn over*, *return on asset*, *return on equity*, *gross profit margin* dan *inventory turnover* berpengaruh signifikan terhadap pertumbuhan laba. Berdasarkan hasil uji parsial diperoleh *current ratio* *total asset turn over* dan *inventory turnover* berpengaruh signifikan terhadap pertumbuhan laba. *Debt to equity ratio*, *debt to asset ratio*, *return on asset*, *return on equity* dan *gross profit margin* tidak berpengaruh signifikan terhadap pertumbuhan laba.

Kata Kunci : rasio keuangan, pertumbuhan laba, industry makanan dan minuman.

ABSTRACT

The purpose of the research to determine whether there is influence of current ratio, debt to equity ratio, debt to asset ratio, total asset turnover, return on assets, return on equity, gross profit margin and inventory turnover both simultaneous and partial to the company's profit growth in manufacturing sector food and beverage industry that are listed in Indonesia Stock Exchange. Independent variables used in this study are current ratio, debt to equity ratio, debt to asset ratio, total asset turnover, return on assets, return on equity, gross profit margin and inventory turnover and the dependent variable in this study is earnings growth.

The population of this research are manufacturing firms food and beverages sector listed in Indonesia Stock Exchange (IDX) during 2006-2009 where the total population was used as many as 17 companies. The sampling technique used was purposive sampling technique in which the number of observations obtained in this study were 36 (9 x 4 years). The tests used in this study is to test the classical assumption (normality, heteroscedasticity, autocorrelation and multicollinearity) and hypothesis testing (t test, F test and the test of determination).

Based on test results simultaneously obtained conclusion current ratio, debt to equity ratio, debt to asset ratio, total asset turnover, return on assets, return on equity, gross profit margin and inventory turnover significant effect on earnings growth. Based on the partial test results obtained by current ratio of total asset turnover and inventory turnover significant effect on earnings growth. Debt to equity ratio, debt to asset ratio, return on assets, return on equity and gross profit margin of no significant impact on earnings growth.

Key Word : financial ratio, profit growth, food and beverages industry,