

ABSTRAK

HARTINI VERA S.H. SIDABUTAR. 7101220008. Pengaruh *Current Ratio*, *Debt to Equity Ratio* dan *Return On Asset* Terhadap Pertumbuhan Perusahaan Pada Perusahaan Non Keuangan yang Terdaftar di Bursa Efek Indonesia. Skripsi, Jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2014.

Permasalahan dalam penelitian ini adalah apakah *current ratio*, *debt to equity ratio* dan *return on asset* berpengaruh secara parsial maupun simultan terhadap pertumbuhan perusahaan pada perusahaan non keuangan yang terdaftar di Bursa Efek Indonesia.

Penelitian ini bertujuan untuk meneliti pengaruh *current ratio*, *debt to equity ratio*, dan *return on asset* terhadap pertumbuhan perusahaan non keuangan yang terdaftar di Bursa Efek Indonesia.

Populasi yang digunakan penelitian meliputi 417 perusahaan non keuangan yang terdaftar di Bursa Efek Indonesia dan pemilihan sampel dilakukan dengan metode *purposive sampling*. Pendekatan yang digunakan untuk menganalisis data adalah pendekatan kuantitatif, yaitu dengan teknik analisis regresi linier berganda sebagai alat bantu perhitungannya dan menggunakan bantuan program SPSS versi 19. Data penelitian mencakup tiga tahun buku, yaitu tahun 2010-2012.

Hasil analisis dengan menggunakan analisis regresi ini menunjukkan bahwa secara parsial *current ratio* tidak berpengaruh signifikan terhadap pertumbuhan perusahaan ($0,286 > 0,05$), *debt to equity ratio* tidak berpengaruh signifikan terhadap pertumbuhan perusahaan ($0,194 > 0,05$) dan *return on asset* berpengaruh signifikan terhadap pertumbuhan perusahaan ($0,000 < 0,05$). Secara simultan *current ratio*, *debt to equity ratio* dan *return on asset* memiliki pengaruh yang signifikan terhadap pertumbuhan perusahaan ($0,000 < 0,05$).

Kesimpulan dari penelitian ini adalah secara parsial hanya variabel *return on asset* yang berpengaruh signifikan terhadap pertumbuhan perusahaan non keuangan yang Terdaftar di Bursa Efek Indonesia. Secara simultan *current ratio*, *debt to equity ratio*, dan *return on asset* berpengaruh signifikan terhadap pertumbuhan perusahaan non keuangan yang terdaftar di Bursa Efek Indonesia.

Kata kunci : *Current Ratio*, *Debt to Equity Ratio*, *Return On Asset* dan Pertumbuhan Perusahaan

ABSTRACT

HARTINI VERA S.H. SIDABUTAR. 7101220008. The Influence of Current Ratio, Debt to Equity Ratio and Return On Asset to the Company Growth of Non Financial Companies that were listing in Indonesian Stock Exchange. Thesis, Accounting Majors, Faculty of Economics, State University of Medan, 2014.

This research problem is whether there is the influence of current ratio, debt to equity ratio and return on asset Simultaneously and Partially to the Company Growth of Non Financial companies that were listing in Indonesian Stock Exchange.

This research intent to analyze the influence of current ratio, debt to equity ratio, and return on asset growth of non financial companies at Indonesia Stock Exchange.

The population in this research are 417 Non Financial companies that were listing in Indonesian Stock Exchange and sample selection is done by purposive sampling. Approximation used to analyse data is quantitative approach, that is with technique analyse doubled linear regreiton as a means of assist its calculation and the use of multiple regression with SPSS version 19 software. The research period of 3 years 2010 up to 2012.

The result of the analysis using regression analysis shows that current ratio does not significant influence to growth companies ($0,286 > 0,05$), debt to equity ratio does not significant influence to growth companies ($0,194 > 0,05$) and return on asset is significant influence to growth companies ($0,000 < 0,05$).

The conclusion result only return on asset have significant influence to growth of Non Financial companies that were listing in Indonesian Stock Exchange. Simultaneously show that current ratio, debt to equity ratio, and return on asset have significant influence to growth of Non Financial companies that were listing in Indonesian Stock Exchange.

Keywords : Current Ratio, Debt to Equity Ratio, Return On Asset, Companies Growth

