

ABSTRAK

Esther Uli Pramitha, NIM 7103210016. Pengaruh *Total Assets Turnover*, *Return on Asset* dan *Debt to Equity Ratio* Terhadap Pertumbuhan Laba pada Perusahaan Properti dan Real Estate yang Terdaftar di Bursa Efek Indonesia Periode 2008-2012. Skripsi Jurusan Manajemen, Fakultas Ekonomi Univeritas Negeri Medan Tahun 2014.

Penelitian ini bertujuan untuk mengetahui pengaruh langsung *total assets turnover* terhadap *return on asset*, pengaruh langsung *total assets turnover* dan *return on asset* terhadap *debt to equity ratio* serta pengaruh langsung *total assets turnover*, *return on asset* dan *debt to equity ratio* terhadap pertumbuhan laba pada perusahaan properti dan real estate yang terdaftar di Bursa Efek Indonesia periode 2008-2012. Variabel eksogen yang digunakan dalam penelitian ini adalah *total assets turnover*. Sedangkan variabel endogen dalam penelitian ini adalah *return on asset*, *debt to equity ratio* dan pertumbuhan laba.

Populasi yang digunakan dalam penelitian ini adalah perusahaan properti dan real estate yang terdaftar di Bursa Efek Indonesia periode 2008-2012 dimana jumlah populasi yang digunakan adalah sebanyak 54 perusahaan. Teknik pengambilan sampel yang digunakan adalah teknik *purposive sampling* dimana jumlah amatan yang diperoleh dalam penelitian ini adalah 180 (36 x 5 tahun). Teknik analisis yang digunakan dalam penelitian ini adalah analisis jalur.

Hasil penelitian yang diperoleh menyatakan bahwa *total assets turnover* berpengaruh positif dan signifikan secara langsung terhadap *return on asset*. *Total assets turnover* berpengaruh positif dan signifikan terhadap *debt to equity ratio*. *Return on asset* berpengaruh positif tidak signifikan terhadap *debt to equity ratio*. *Total assets turnover* dan *debt to equity ratio* berpengaruh positif tidak signifikan secara langsung terhadap pertumbuhan laba. *Return on asset* berpengaruh positif signifikan secara langsung terhadap pertumbuhan laba.

Kata kunci : *total assets turnover*, *return on asset*, *debt to equity ratio*, pertumbuhan laba, analisis jalur.

ABSTRACT

Esther Uli Pramitha, NIM 7103210016. The Influence of Total Assets Turnover, Return on Assets and Debt to Equity Ratio Of Earnings Growth in Property and Real Estate Company Listed on the Indonesia Stock Exchange Period 2008-2012. Thesis Department of Management, Faculty of Economics, State University of Medan in 2014.

This research aims to determine the direct effect of the total asset turnover return on assets, total asset turnover immediate effect and return on assets against the debt to equity ratio as well as the direct effect of the total asset turnover, return on assets and debt to equity ratio of the company's profit growth in property and real estate are listed in the Indonesia Stock Exchange 2008-2012 period. Exogenous variables used in this study was the total asset turnover. While the endogenous variables in this study is return on assets, debt to equity ratio and profit growth.

The population used in this study is the property and real estate company listed on the Indonesia Stock Exchange period 2008-2012 where the total population is used by 54 companies. The sampling technique used was purposive sampling technique in which the number of observations obtained in this study were 180 (36 x 5 years). The analysis technique used in this study is an analysis of pathways.

The results obtained state that the total asset turnover and a significant positive effect directly on the return on assets. Total asset turnover and a significant positive effect on the debt to equity ratio. Return on assets is not significant positive effect on the debt to equity ratio. Total asset turnover and debt to equity ratio is not significant positive effect directly on profit growth. Return on assets is a direct significant positive effect on earnings growth.

Keywords : *total assets turnover, return on assets, debt to equity ratio, earnings growth, path analysis.*

