

ABSTRAK

Winy Novalia Saragih. NIM 7103220069. Faktor- Faktor yang Mempengaruhi Kinerja Keuangan pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia. Skripsi. Jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2014.

Permasalahan yang dibahas dalam penelitian ini yaitu apakah *Current Ratio* (CR), *Debt to Asset Ratio* (DAR), *Debt to Equity Ratio* (DER), *Inventory Turn Over* (ITO), *Working Capital Turn Over* (WCT), dan *Total Asset Turn Over* (TATO) secara parsial maupun simultan berpengaruh terhadap *Return on Equity* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Penelitian ini bertujuan untuk mengetahui apakah ada pengaruh *Current Ratio*, *Debt to Asset Ratio*, *Debt to Equity Ratio*, *Inventory Turn Over*, *Working Capital Turn Over*, dan *Total Asset Turn Over* terhadap *Return on Equity* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia.

Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2013. Pemilihan sampel dilakukan dengan metode *purposive sampling*. sumber data dalam penelitian ini adalah data sekunder yang diperoleh dari situs www.idx.co.id. Metode analisis digunakan adalah metode deskriptif dan metode statistik dengan *software* SPSS 20.00. Pengujian hipotesis dalam penelitian ini menggunakan uji F dengan tingkat kepercayaan 5%.

Hasil pengujian menunjukkan secara parsial variabel *Debt to Asset Ratio*, *Debt to Equity Ratio*, *Inventory Turn Over*, dan *Working Capital Turn Over* tidak berpengaruh terhadap *Return on Equity*. Sedangkan variabel *Current Ratio* dan *Total Asset Turn Over* berpengaruh terhadap *Return on Equity*. Secara simultan variabel *Current Ratio*, *Debt to Asset Ratio*, *Debt to Equity Ratio*, *Inventory Turn Over*, *Working Capital Turn Over*, dan *Total Asset Turn Over* berpengaruh terhadap *Return on Equity* dengan tingkat signifikansi 0,001. Nilai *R square* adalah 0,349 mengindikasikan 34,9% perubahan dalam *Return on Equity* dapat dijelaskan oleh variabel- variabel bebas yang digunakan dalam penelitian ini. Sedangkan sisanya 65,1% dijelaskan oleh faktor lain yang tidak dimasukkan dalam model regresi ini.

Kesimpulan dalam penelitian ini adalah *Current Ratio*, *Debt to Asset Ratio*, *Debt to Equity Ratio*, *Inventory Turn Over*, *Working Capital Turn Over*, dan *Total Asset Turn Over* secara simultan berpengaruh terhadap *Return on Equity* perusahaan manufaktur di BEI. Secara parsial *Current Ratio* dan *Total Asset Turn Over* berpengaruh terhadap *Return on Equity*. Sedangkan *Debt to Asset Ratio*, *Debt to Equity Ratio*, *Inventory Turn Over*, dan *Working Capital Turn Over* tidak berpengaruh terhadap *Return on Equity*.

Kata kunci : *Current Ratio* (CR), *Debt to Asset Ratio* (DAR), *Debt to Equity Ratio* (DER), *Inventory Turn Over* (ITO), *Working Capital Turn Over* (WCT), *Total Asset Turn Over* (TATO), *Return On Equity* (ROE).

ABSTRACT

Winy Novalia Saragih. 7103220069. Factor influencing the Financial Performance of Manufacturing Company Registered in Indonesia Stock Exchange. Thesis, Program Accounting, Faculty of Economics, State University of Medan, 2014.

The problems which are discussed in this research is whether Current Ratio (CR), Debt to Asset Ratio (DAR), Debt to Equity Ratio (DER), Inventory Turn Over (ITO), Working Capital Turn Over (WCT), and Total Asset Turn Over (TATO) partially or simultaneously influenced to return on equity at manufactured company listed in Indonesia Stock Exchange (ISX). The aim of the research to get know whether there is influence of Current Ratio , Debt to Asset Ratio , Debt to Equity Ratio, Inventory Turn Over , Working Capital Turn Over , dan Total Asset Turn Over to Return on Equity at manufactured company listed in Indonesia Stock Exchange (ISX).

The population of the research is manufactured company which listed in Indonesia Stock Exchange (ISX) period 2013. Sample choosing is done by purposive sampling method. The source of data is secondary data which is gained from website www.idx.co.id . The analytical method used is descriptiv and statistical method with SPSS 20.00. The testing of this hypotesis in this research is using the F-test with a 5% of confidence level.

The result of the research partially shows that variabel Debt to Asset Ratio, Debt to Equity Ratio, Inventory Turn Over, and Working Capital Turn Over has no effect on Return on Equity. And the variabel Current Ratio and Total Asset Turn Over has a positive affect to Return on Equity. Simultaneously Current Ratio, Debt to Asset Ratio, Debt to Equity Ratio, Inventory Turn Over, Working Capital Turn Over, and Total Asset Turn Over on Return on Equity has a positive effect, with significancy 0,001. R square that shows value 0,349 indicates that 34,9% turning in economic rentability can be determined by the independent variable in this research, meanwhile, the remainder 65,1% determined by other factors which not include in this research.

Coclusion in this study is Current Ratio, Debt to Asset Ratio, Debt to Equitu Ratio, Inventory Turn Over, Working Capital Turn Over, and Total Asset Turn Over of simultaneously affect Return on Equity manufactured company in the Stock Exchange. The partially shows Current Ratio and Total Asset Turn Over has a positive affect to Return on Equity. And the variabel Debt to Asset Ratio, Debt to Equity Ratio, Inventory Turn Over, and Working Capital Turn Over has no effect on Return on Equity.

Keywords : *Current Ratio (CR), Debt to Asset Ratio (DAR), Debt to Equity Ratio (DER), Inventory Turn Over (ITO), Working Capital Turn Over (WCT), Total Asset Turn Over (TATO), Return On Equity (ROE).*