

ABSTRAK

Judul Pengaruh *Return On Assets* (ROA) terhadap Perubahan Laba (Studi pada Perusahaan Manufaktur Sektor Industri *Food and Beverage* yang terdaftar di Bursa Efek Indonesia). Shandy Eka Setiawan, 2012, Nim 241408093. Skripsi, Program Studi Strata 1 Akuntansi, Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Negeri Gorontalo. Dibawah bimbingan Pak Sahmin Noholo SE, MM sebagai pembimbing I dan Ibu Hartati Tuli SE, Ak, M.Si sebagai pembimbing II.

Penelitian ini bertujuan untuk mengetahui pengaruh *Return On Assets* terhadap perubahan laba pada perusahaan manufaktur sektor industri *Food and Beverage* yang terdaftar di Bursa Efek Indonesia periode 2008 hingga 2011. Penelitian ini menggunakan data sekunder berupa data laporan keuangan pada 10 perusahaan *Food and Beverage* yang diperoleh dari Bursa Efek Indonesia periode 2008 hingga 2011. Jumlah populasi dalam penelitian ini ada sebanyak 10 perusahaan *Food and Beverage* periode 2008 hingga 2011, sampel yang dipilih berdasarkan teknik pengambilan sampel sensus yaitu semua populasi dijadikan sebagai sampel dalam penelitian.

Hasil dari penelitian ini menunjukkan bahwa *Return On Assets* (ROA) berpengaruh secara positif dan signifikan terhadap perubahan laba pada perusahaan *Food and Beverage* periode 2008 hingga 2011 baik dengan uji F, uji t, interpretasi koefisien determinasi dan hasil persamaan regresi data panel.

Kata Kunci : *Return On Assets* (ROA), perubahan laba

ABSTRACT

The Affect of Return On Assets (ROA) toward the Interest Change (Studies in Industrial Manufacturing Sector of Food and Beverage listed on the Indonesia Stock Exchange). Shandy Eka Setiawan, 2012, Nim 241 408 093. Thesis, Study Program Accounting, Department of Accounting, Faculty of Economics and Business, State University of Gorontalo. Supervisor: Sahmin Noholo, SE, MM; Co-Supervisor: Hartati Tuli, SE, Ak, M.Si.

The study aims to investigate the affect of Return toward the interest change in industrial manufacturing sector of Food and Beverage listed on the Indonesia Stock Exchange in period of 2008 to 2011.

The study uses secondary data from financial reporting data on 10 companies of Food and beverage obtained from the Indonesia Stock Exchange in period of 2008 to 2011. The population in the study as many as 10 companies of Food and Beverage in period of 2008 to 2011. Samples are selected based on census sampling technique that were used as a sample of all populations in the study.

The results of the study showed that the Return On Assets (ROA) affects positively and significantly to changes in the company's profit of Food and Beverage in period of 2008 to 2011 with the F test, t test, coefficient of determination and interpretation of the results of panel data regression equation.

Keyword: *Return On Assets (ROA), interest change*