

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh ratio profitabilitas, *leverage*, dan likuiditas secara parsial mempunyai pengaruh signifikan terhadap perubahan laba pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia. Penelitian ini menggunakan desain penelitian kuantitatif kausal. Pengambilan sampel dilakukan dengan metode *purposive sampling*. Subjek penelitian ini adalah perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia. Jumlah sampel yang digunakan dalam penelitian ini sebanyak 16 perusahaan pertambangan dan objeknya adalah ratio profitabilitas, *leverage* dan likuiditas tahun 2015-2017. Hasil pengujian menunjukkan bahwa secara bersama-sama variabel penyaluran profitabilitas, *leverage* dan likuiditas memiliki pengaruh signifikan terhadap perubahan laba pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia. Secara parsial variabel ratio profitabilitas (X1) berpengaruh signifikan terhadap perubahan laba (Y) pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia. Variabel *leverage* (X2) berpengaruh signifikan terhadap perubahan laba (Y) pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia. Variabel Likuiditas (CR) (X3) berpengaruh signifikan terhadap perubahan laba (Y) pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia. Koefisien determinasi berganda *Adjusted (R square) = 0,289*, artinya bahwa ratio profitabilitas, *leverage* dan likuiditas mampu mempengaruhi perubahan laba sebesar 28,9%, sedangkan sisanya 71,1% perubahan laba masih dipengaruhi oleh variabel lain di luar variabel yang diamati.

Kata kunci : Ratio Profitabilitas, *Leverage*, Likuiditas, Perubahan Laba.

ABSTRACT

This study aims to determine the effect of profitability, leverage, and liquidity ratios partially has a significant influence on changes in earnings in mining companies listed on the Indonesia Stock Exchange. This study uses a quantitative causal research design. Sampling is done by purposive sampling method. The subject of this study is a mining company listed on the Indonesia Stock Exchange. The number of samples used in this study were 16 mining companies and their objects were the ratio of profitability, leverage and liquidity in 2015-2017. The test results show that together the variable distribution of profitability, leverage and liquidity have a significant influence on changes in earnings in mining companies listed on the Indonesia Stock Exchange. Partially the profitability ratio variable (X1) has a significant effect on changes in earnings (Y) in mining companies listed on the Indonesia Stock Exchange. The leverage variable (X2) has a significant effect on changes in earnings (Y) in mining companies listed on the Indonesia Stock Exchange. Liquidity variable (CR) (X3) has a significant effect on changes in earnings (Y) in mining companies listed on the Indonesia Stock Exchange. Adjusted (R square) multiple determination coefficient = 0.289, meaning that profitability, leverage and liquidity ratios can influence earnings changes by 28.9%, while the remaining 71.1% earnings changes are still influenced by other variables outside the observed variables.

Keywords: Profitability Ratio, Leverage, Liquidity, Profit Changes.