

## INTISARI

Laporan keuangan yang dibuat oleh perusahaan digunakan untuk menyediakan informasi keuangan mengenai harta kekayaan dan hasil usaha dari perusahaan tersebut yang akan dipergunakan oleh pihak-pihak yang berkepentingan didalam pengambilan keputusan-keputusan ekonomi. Hal tersebut karena dalam pengambilan keputusan ekonomi, para pelaku bisnis dan pemerintah membutuhkan informasi tentang kondisi dan kinerja keuangan perusahaan.

Penelitian ini bertujuan untuk mengetahui ada tidaknya perbedaan faktor fundamental perusahaan yang diukur dari *Current Ratio (CR)*, *Debt to Equity Ratio (DER)*, *Return On Assets (ROA)*, dan *Net Profit Margin (NPM)* berdasarkan jenis sektor industri perusahaan publik di Bursa Efek Indonesia tahun 2009-2011. Penelitian ini menggunakan pendekatan kuantitatif dengan tipe komparatif. Teknik pengambilan sampel menggunakan *purposive sampling* dengan kriteria perusahaan yang mempunyai data keuangan yang lengkap dan saham-sahamnya aktif diperdagangkan di Bursa Efek Indonesia selama tahun 2009–2011. Analisis data untuk pengujian hipotesis dilakukan dengan uji Independent Sampel T-test.

Berdasarkan hasil analisis dengan menggunakan uji Independent Sampel T-test, diperoleh bahwa 1) tidak terdapat perbedaan *Current Ratio (CR)* perusahaan berdasarkan jenis sektor industri perusahaan publik di Bursa Efek Indonesia periode 2009-2011, 2) tidak terdapat perbedaan *Debt to Equity Ratio (DER)* perusahaan berdasarkan jenis sektor industri perusahaan publik di Bursa Efek Indonesia periode 2009-2011, 3) pada tahun 2009, tidak terdapat perbedaan *Return On Asset (ROA)* perusahaan berdasarkan jenis sektor industri perusahaan publik di Bursa Efek Indonesia. Sedangkan untuk tahun 2010 dan 2011, terdapat perbedaan *Return on Asset (ROA)* perusahaan berdasarkan jenis sektor industri perusahaan publik di Bursa Efek Indonesia, dan 4) tidak terdapat perbedaan *Net profit Margin (NPM)* perusahaan berdasarkan jenis sektor industri perusahaan publik di Bursa Efek Indonesia periode 2009-2011.

*Kata kunci: Current Ratio (CR), Debt to Equity Ratio (DER), Return On Asset (ROA), Net profit Margin (NPM)*

## ABSTRACT

The financial statements made by the company are used to provide financial information about the assets and business results of the enterprise which will be used by interested parties in economic decisions. The report needed due to in economic decision making, business and government need information about the condition and financial performance of the company.

This study aims to determine whether there are differences in the firm's fundamental factors, measured from the Current Ratio (CR), Debt to Equity Ratio (DER), Return On Assets (ROA), and Net Profit Margin (NPM). In the study, the company we measure based on the type of industry sector of public companies in the Exchange Indonesia Securities for 2009-2011. This research uses a quantitative approach with a similar type. Sampling technique using purposive sampling with criteria of companies that have complete financial data and shares actively traded in Indonesia Stock Exchange during the year 2009-2011. Data analysis for hypothesis testing was done by Independent Sample T-test.

Based on the result of analysis using Independent Sample T-test, it is found that 1) there is no difference of Current Ratio (CR) of company based on type of public company's industrial sector in Indonesia Stock Exchange 2009-2011 period; 2) there is no difference of Debt to Equity Ratio (DER) of companies based on the type of industry sector of public companies in Indonesia Stock Exchange 2009-2011 period, 3) in 2009, there is no difference of Return On Assets (ROA) of companies based on the type of industrial sector of public companies in Indonesia Stock Exchange. As for 2010 and 2011, there is a difference of Return On Assets (ROA) of companies based on the type of industrial sector of public companies in Indonesia Stock Exchange, and 4) there is no difference Net Profit Margin (NPM) of companies based on the type of industrial sector of public companies in Indonesia Stock Exchange the period 2009-2011.

***Key words: Current Ratio (CR), Debt to Equity Ratio (DER), Return On Asset (ROA), and Net profit Margin (NPM).***