ABSTRACT

Hary Budy Purwanto "The Influence Of Inventory Turnover and Leverage Ratio To Income Changes (Case Study in PT Aqua Golden Mississippi Tbk Year 2003-2009)", under supervision by Prof. Dr. Hj. Umi Narimawati, Dra. SE., M. Si

Phenomena occurring in this research is the inventory turnover is not well controlled, as well as the debt ratio (leverage) the less stable is the cause of the declining profitability in the year 2003 to 2009. The purpose of this research is to determine: (1) The development of inventory turnover, ratio leverage and changes income, (2) Effect of inventory turnover, ratio leverage to changes income in PT Aqua Golden Mississippi Tbk years 2003-2009 either partially.

The research method used is descriptive method with qualitative approaches. The test statistic used is the calculation of the classical assumptions such as normality test, test multicollinearity, heteroskedastisitas test, autocorrelation test, multiple linear regression analysis, correlation analysis, coefficient of determination, partially. Testing the hypothesis using a t test to test the partial significance level of 5% by using SPSS 18 for windows.

The results of this study indicate the condition of the development of inventory turnover in PT. Aqua Golden Mississippi Tbk the Year 2003-2009 fluctuated tend to rise. Condition developments ratio leverage in PT. Aqua Golden Mississippi Tbk the Year 2003-2009 fluctuated tends to fall. Conditions developmental changes income in PT. Aqua Golden Mississippi Tbk the Year 2003-2009 fluctuated tend to rise. The conclusion from the results of statistical analysis are inventory turnover and ratio leverage effect is not significant to changes income.

Key words: Inventory Turnover, Ratio Leverage, Changes Income