

PENGARUH *CURRENT RATIO*, *DEBT TO EQUITY RATIO*, *RETURN ON ASSETS*, DAN *TOTAL ASSETS TURNOVER* TERHADAP PERTUMBUHAN LABA

(Studi Kasus Pada Perusahaan Manufaktur Sub Sektor *Food and Beverages* yang Terdaftar di BEI Tahun 2010-2018)

April Riyani
(E2B016021)

Program Studi Akuntansi, Universitas Muhammadiyah Semarang
Email : Apriliani.al96@gmail.com

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *Current Ratio* (CR), *Debt To Equity Ratio* (DER), *Return On Assets* (ROA) dan *Total Assets Turnover* (TAT) secara parsial dan simultan terhadap Pertumbuhan Laba pada perusahaan manufaktur sub sektor *Food and Beverages* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2010-2018.

Pengambilan sampel dalam penelitian ini menggunakan metode *purposive sampling*. Populasi dalam penelitian ini adalah perusahaan manufaktur sub sektor *Food and Beverages* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2010-2018. Total populasi sebanyak 26 perusahaan dan perusahaan yang memenuhi kriteria sebagai sampel sebanyak 10 perusahaan. Periode pengamatan dalam penelitian ini selama 9 tahun dari 2010-2018. Teknik analisis yang digunakan adalah Analisis Regresi Berganda.

Hasil penelitian menunjukkan bahwa *Return On Assets* (ROA) dan *Total Assets Turnover* berpengaruh secara parsial berpengaruh positif dan signifikan terhadap Pertumbuhan Laba. *Current Ratio* (CR), *Debt To Equity Ratio* (DER) berpengaruh secara parsial berpengaruh negatif dan signifikan terhadap Pertumbuhan Laba. Sedangkan secara simultan *Current Ratio* (CR), *Debt To Equity Ratio* (DER), *Return On Assets* (ROA) dan *Total Assets Turnover* (TAT) berpengaruh terhadap Pertumbuhan Laba. Hal ini ditunjukkan oleh nilai F_{Hitung} sebesar 8.639 dan signifikansi 0.000. Hasil koefisien determinasi (R^2) menunjukkan bahwa pengaruh *Current Ratio* (CR), *Debt To Equity Ratio* (DER), *Return On Assets* (ROA) dan *Total Assets Turnover* (TAT) dalam menjelaskan Pertumbuhan Laba sebesar 37,7 % dan sisanya dijelaskan oleh variabel lain diluar penelitian ini.

Kata Kunci: *Current Ratio* (CR), *Debt To Equity Ratio* (DER), *Return On Assets* (ROA), *Total Assets Turnover* (TAT) dan Pertumbuhan Laba.

***THE EFFECT OF CURRENT RATIO, DEBT TO EQUITY RATIO, RETURN ON ASSETS, AND TOTAL ASSETS TURNOVER ON PROFIT GROWTH
(Case study on IDX-registered Sub-sector Food and Beverages for manufacturing companies in 2010-2018)***

*April Riyani
(E2B016021)*

Accounting Study Program, Muhammadiyah University of Semarang

Email: Apriliani.al96@gmail.com

ABSTRACT

This research is to analyze the impact of Current Ratio (CR), Debt To Equity Ratio (DER), Return On Assets (ROA) and Total Assets Turnover (TAT) on partially and simultaneously to profit growth of manufacturing company sub sectors of Food and Beverages listed on Indonesia Stock Exchange (IDX) period 2010-2018.

Sampling in this research uses the purposive sampling method. The population in this research is a manufacturing company sub-sector of Food and Beverages listed on the Indonesia Stock Exchange (IDX) period 2010-2018. Total population of 26 companies and companies that meet the criteria as a sample as many as 10 companies. The period of observation in this research for 9 years from 2010-2018. The analytical techniques used are multiple regression analyses.

The results showed that Return On Assets (ROA) and Total Assets Turnover have a partially effect that is positive and significant to profit growth. The Current Ratio (CR) and Debt To Equity Ratio (DER) have a partially effect that is negative and significant to profit growth. While simultaneously the Current Ratio (CR), Debt To Equity Ratio (DER), Return On Assets (ROA) and Total Assets Turnover (TAT) influence the growth of profit. This was provided by the F_{value} of 8.639 and significance 0.000. The result of determination coefficient (R^2) showed that Current Ratio (CR), Debt To Equity Ratio (DER), Return On Assets (ROA) and Total Assets Turnover (TAT) in explaining the Groeth Of Profit was 37,7 % and the rest was explained by other unexamined variabel in this research.

Keywords: Current Ratio (CR), Debt To Equity Ratio (DER), Return On Assets (ROA), Total Assets Turnover (TAT) and Profit Growth.