

ABSTRAK

Rasio keuangan yang terdiri dari *Current Ratio*, *Debt to Asset Ratio*, *Working Capital Turn Over*, *Total Asset Turn Over*, *Return On Asset*, *Net Profit Margin* dapat bermanfaat untuk menunjukkan kondisi perusahaan dalam memaksimalkan laba, sehingga dapat diketahui pertumbuhan laba perusahaan dimasa yang mendatang.

Penelitian ini bertujuan untuk mengetahui pengaruh rasio keuangan yang terdiri dari *Current Ratio*, *Debt to Asset Ratio*, *Working Capital Turn Over*, *Total Asset Turn Over*, *Return On Asset* dan *Net Profit Margin* terhadap pertumbuhan laba. Penelitian dilakukan pada perusahaan properti dan *real estate* yang terdaftar di Bursa Efek Indonesia. Data yang diperoleh dengan menggunakan metode *purposive sampling*. Teknik analisis menggunakan analisis regresi linear berganda.

Hasil analisis menunjukkan bahwa data yang digunakan penelitian ini telah memenuhi asumsi klasik, yang meliputi: data terdistribusi normal, tidak terjadi gejala multikolinearitas, tidak terdapat autokorelasi dan tidak terjadi gejala heteroskedastisitas. Dari hasil analisis regresi berganda menunjukkan bahwa variabel *Current Ratio*, *Working Capital Turn Over* dan *Total Asset Turn Over* tidak berpengaruh terhadap pertumbuhan laba, sedangkan *Debt to Asset Ratio*, *Return On Asset* dan *Net Profit Margin* berpengaruh signifikan terhadap pertumbuhan laba.

Kata kunci: *Current Ratio*, *Debt to Asset Ratio*, *Working Capital Turn Over*, *Total Asset Turn Over*, *Return On Asset*, *Net Profit Margin* dan Pertumbuhan Laba

ABSTRACT

The financial ratio which consists of Current Ratio, Debt to Asset Ratio, Working Capital Turn Over, Total Asset Turn Over, Return On Asset, and Net Profit Margin will give some advantages in order to show the company's condition of maximizing its profits. Besides, it also used to find out the company profit growth in the future.

The research aimed to find out the effect of financial ratio which consist of Currrent Ratio, Debt to Asset Ratio, Working Capital Turn Over, Total Asset Turn Over, Return On Asset and Net Profit Margin on the profit growth. While, the population was Property and Real Estate Companies which were listed on Indonesia Stock Exchange. Moreover, the data collection technique used purposive sampling. Furthermore, the data analysis technique used multiple linear regression.

The research result concluded the data had fulfilled classical assumption namely there were normal distributed data, no multicolonearity symptom, no autocorrelation, and it did not have heteroscedasticity. Moreover, from the multiple regression analysis, it concluded Current Ratio, Working Capital Turn Over and Total Asset Turn Over did not affect the profit growth. On the other hand, Debt to Asset Ratio, Return On Asset and Net Profit Margin had significant effect on the profit growth.

Keywords: *Current Ratio, Debt to Asset Ratio, Working Capital Turn Over, Total Asset Turn Over, Return On Asset, Net Profit Margin, Profit Growth.*