

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kinerja keuangan yang diproksikan dengan *Current Ratio* (CR), *Total Asset Turnover* (TATO), *Debt to Equity Ratio* (DER), dan *Net Profit Margin* (NPM) terhadap pertumbuhan laba pada melalui laporan keuangan tahunan yang telah disusun oleh perusahaan perusahaan perdagangan eceran (ritel) yang terdaftar di Bursa Efek Indonesia. Populasi dalam penelitian ini diperoleh dengan menggunakan metode purposive sampling pada perdagangan eceran yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2012-2016 dan berdasarkan kriteria yang telah ditentukan maka diperoleh 11 sampel perusahaan perdagangan eceran (ritel). Metode analisis yang digunakan adalah analisis regresi linier berganda dengan alat bantu aplikasi SPSS (*Statistical Product and Service Solutions*). Hasil penelitian menunjukkan bahwa *Net Profit Margin* (NPM) berpengaruh positif signifikan terhadap pertumbuhan laba. *Debt to Equity Ratio* (DER) berpengaruh positif tidak signifikan terhadap pertumbuhan laba. Sedangkan variabel *Current Ratio* (CR), *Total Asset Turnover* (TATO) tidak berpengaruh signifikan terhadap pertumbuhan laba.

**Kata Kunci:** *current ratio* (CR), *total asset turnover* (TATO), *debt to equity ratio* (DER), dan pertumbuhan laba.



## ABSTRACT

*This study is aimed to find out the influence of financial performance which is proxy by Current Ratio (CR), Total Asset Turnover (TATO), Debt to Equity Ratio (DER), and Net Profit Margin (NPM) to the profit growth through the annual financial statements which have been prepared by retail trading companies (retail) which are listed in Indonesia Stock Exchange. The population has been selected by using purposive sampling method on retail trading companies which are listed in Indonesia Stock Exchange (IDX) in 2012-2016 periods and based on the predetermined criteria, 11 retail trading companies (retail) have been selected as samples. The analytical method has been done by using multiple linear regression analysis with the SPSS application tools (Statistical Product and Service Solutions). The result shows that Net Profit Margin (NPM) give significant and positive influence to the profit growth. Meanwhile, Current Ratio (CR), Total Asset Turnover (TATO) do not give any significant influence to the profit growth.*

**Keywords:** *current ratio, total asset turnover, debt to equity ratio, profit growth*

