

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh rasio keuangan terhadap pertumbuhan laba pada perusahaan *food and beverages* yang terdaftar di BEI tahun 2014 - 2018. Rasio keuangan dalam penelitian ini diukur dengan *current ratio*, *total assets turnover*, *debt to assets ratio* dan *return on assets*. Pengambilan sampel dilakukan dengan cara *purposive sampling*, sampel yang digunakan sebanyak 9 perusahaan *food and beverages*. Metode analisis data yang digunakan adalah analisis regresi linear berganda dan menggunakan program SPSS 20.

Hasil penelitian disimpulkan bahwa *current ratio* berpengaruh negatif dan tidak signifikan terhadap pertumbuhan laba, artinya perusahaan yang memiliki aktiva lancar yang tinggi maka menandakan bahwa perusahaan memiliki persediaan yang tinggi, persediaan yang tinggi menimbulkan peningkatan biaya penjaminan kualitas persediaan. *Total assets turnover* berpengaruh negatif dan signifikan terhadap pertumbuhan laba, artinya perusahaan mampu memanfaatkan total aktiva secara efektif karena mempengaruhi proses produksi dan penjualan. *Debt to assets ratio* berpengaruh negatif dan signifikan terhadap pertumbuhan laba, artinya semakin banyak hutang yang dimiliki perusahaan maka berdampak pada laba yang dihasilkan perusahaan. *Return on assets* berpengaruh positif dan signifikan terhadap pertumbuhan laba, artinya perusahaan mampu memanfaatkan seluruh aktiva dalam menghasilkan laba bersih.

Kata kunci: *current ratio*, *total assets turnover*, *debt to assets ratio*, *return on assets*, pertumbuhan laba

ABSTRACT

This research aimed to examine the effect of financial ratio on the profit growth of Food and Beverages companies, which were listed on Indonesia Stock Exchange 2014-2018. While, financial ratio was measured by Current Ratio, Total Asset Turnover, Debt to Asset Ratio and Return On Asset. Moreover, the data collection technique used purposive sampling. In line with, there were 9 Food and Beverages companies as sample. Furthermore, the data analysis technique used multiple linear regression with SPSS 20.

The research result concluded current ratio had negative and insignificant effect on the profit growth. This meant, as the company had higher current asset, it reflected how high the company's supply. As consequence, it brought higher expense of maintenance of quality supply. Meanwhile, total asset turnover had negative and significant effect on the profit growth. In other words, company was able to take advantage of total asset effectively since it affected the process of production and sales. In contrast, Debt to Asset Ratio had negative and significant effect on the profit growth. It meant, the more company's debt was, the less profit the company would have. On the other hand, Return On Asset had positive and significant effect on the profit growth. In other words, the company was able to make use all asset in earning the net profit.

Keywords: Current Ratio, Total Asset Turnover, Debt to Asset Ratio, Return On Asset, Profit Growth



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M. Faisal
M. Faisal, S.Pd., M.Pd

STIESIA Language Center
Menur Pumpungan 30 Surabaya 60118, Indonesia