

ABSTRAK

Perusahaan farmasi merupakan perusahaan yang menggunakan aktivitya tidak sedikit dalam menjalankan kegiatan operasionalnya, perusahaan diharapkan mampu memberikan manfaat bagi masyarakat. Penelitian ini bertujuan untuk menguji pengaruh *Current Ratio*, *Debt to Asset Ratio*, dan *Net Profit Margin* terhadap pertumbuhan laba pada perusahaan sub sektor farmasi yang terdaftar di Bursa Efek Indonesia.

Jenis penelitian ini adalah penelitian kuantitatif, menggunakan metode kausal komparatif. Pengumpulan data pada penelitian ini yaitu menggunakan data sekunder, berupa laporan keuangan dari BEI. Sampel yang digunakan dalam penelitian ini dengan menggunakan metode *purposive sampling*. Sampel perusahaan yang akan diteliti sebanyak 6 perusahaan sub sektor farmasi yang terdaftar di Bursa Efek Indonesia tahun 2014-2018. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan menggunakan bantuan SPSS 25.

Hasil penelitian menunjukkan bahwa secara parsial dapat disimpulkan *Current Ratio* berpengaruh negatif dan signifikan terhadap pertumbuhan laba, *Debt to Asset Ratio* berpengaruh positif dan tidak signifikan terhadap pertumbuhan laba, dan *Net Profit Margin* berpengaruh positif dan signifikan terhadap pertumbuhan laba.

Kata kunci: *Current Ratio*, *Debt to Asset Ratio*, *Net Profit Margin*, Pertumbuhan Laba

ABSTRACT

Pharmaceutical company is kind of company with its great asset in their operational activity. While, the company is expected to give benefits for the society. Therefore, this research aimed to examine the effect of Current Ratio, Debt to Asset Ratio, and Net Profit Margin on profit growth of pharmaceutical companies which were listened on Indonesia Stock Exchange.

The research was quantitative, with causal-comparative as the approach. Moreover, the data were secondary which in the form of financial statement from Indonesia Stock Exchange (IDX). Furthermore, the data collection technique used purposive sampling, in which the sample was based on criteria given. In line with, there were 6 pharmaceutical companies which were listed on Indonesia stock exchange 2014-2018 as sample. In addition, the data analysis technique used multiple linier regression with SPSS 25.

The research result concluded, partially, Current Ratio had negative and significant effect on profit growth. On the other hand, Debt to Asset Ratio had positive but insignificant effect on profit growth. In contrast, net profit margin had positive and significant effect on profit growth.

Keywords: Current Ratio, Debt to Asset Ratio, Net Profit Margin, Profit Growth

