

INTISARI

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh *total asset turnover*, *net profit margin* dan *return on asset* terhadap pertumbuhan laba pada perusahaan. Populasi yang digunakan dalam penelitian perusahaan-perusahaan yang bergerak dalam bidang otomotif di Bursa Efek Indonesia dengan teknik pengambilan sampel *purposive sampling* didapat sampel sebanyak 3 perusahaan. Adapun Teknik analisa yang digunakan adalah analisa regresi berganda.

Hasil pengujian klasik didapat variabel *total asset turnover* dan *return on asset* yang layak dijadikan model analisis. Sedangkan variabel *net profit margin* dikeluarkan dari model analisis karena memiliki nilai VIF yang sangat tinggi sehingga mengakibatkan gangguan multikolinieritas.

Hasil pengujian menunjukkan *total asset turnover* dan *return on asset* secara bersama-sama berpengaruh terhadap pertumbuhan laba. Hasil ini mengindikasikan model penelitian layak dilanjutkan pada analisa berikutnya. Hasil ini diperkuat dengan perolehan koefisien korelasi sebesar 79,9% menunjukkan antara model yang digunakan dalam penelitian tersebut terhadap pertumbuhan laba memiliki hubungan yang sangat erat. Hasil pengujian secara parsial menunjukkan variabel *total asset turnover* dan *return on asset* masing-masing mempunyai pengaruh signifikan dan positif terhadap pertumbuhan laba.

Kata Kunci : *Total Asset Turnover*, *Return On Asset*, Pertumbuhan Laba



ABSTRACT

This research is meant to find out the influence of total asset turnover, net profit margin and return on asset to the profit growth on companies. The population is all companies which are engaged in the field of automotive which are listed in Indonesia Stock Exchange and the sample collection technique has been done by using the purposive sampling and 3 companies have been selected as samples. The analysis technique has been done by using multiple regressions analysis.

The result of the test shows that total asset turnover and return on asset variables are feasible to be used as the analysis model. Meanwhile, the net profit margin variable has been excluded from the analysis model because its VIF value is very high so it makes the multicollinearity disturbance.

The result of the test shows that simultaneously total asset turnover and return on asset variables have an influence to the profit growth. This result indicates that the research model is feasible to be used for the following analysis. This result is supported by the acquisition of coefficient correlation is 79.9% shows that the correlation among the models of this research with the profit growth is firm. The result of the test result partially shows that total asset turnover and return on asset, each of them has positive and significant influence to the profit growth.

Keywords: *Total Asset Turnover, Return On Asset, Profit Growth.*

