

ABSTRAK

Perusahaan farmasi merupakan perusahaan yang menggunakan aktivitya yang tidak sedikit dalam menjalankan kegiatan operasionalnya, perusahaan diharapkan mampu memberikan manfaat bagi masyarakat. Penelitian ini bertujuan untuk menguji pengaruh *total asset turnover*, *return on asset*, dan *debt to asset ratio* 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 *purposive sampling*. Sampel perusahaan yang akan diteliti sebanyak 6 perusahaan sub sektor farmasi yang terdaftar di Bursa Efek Indonesia tahun 2013-2017. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan menggunakan bantuan SPSS 20.

Hasil penelitian menunjukkan bahwa secara parsial dapat disimpulkan bahwa *total asset turnover* berpengaruh negatif dan signifikan terhadap pertumbuhan laba, *return on asset* berpengaruh positif dan tidak signifikan terhadap pertumbuhan laba, dan *debt to asset ratio* berpengaruh positif dan signifikan terhadap pertumbuhan laba.

Kata kunci: *Total asset turnover*, *Return on asset*, *Debt to asset ratio*,
Pertumbuhan laba

ABSTRACT

The pharmaceutical company is a company which use their huge asset in running their operational. At this point, the company is expected to give advantages to society. This research aimed to examine the effect of total asset turnover, Return on Asset, and Debt to Asset Ratio on the profit growth of the pharmaceutical company which were listed on indonesia Stock Exchange.

This research was quantitative, with casual-comparative as its approach. Furthermore, the data used secondary in the form of financial statement which was taken from indonesia Stock Exchange. Moreover, the data collection technique used purposive sampling. In addition, there was 6 pharmaceutical companies which were listed on Indonesia Stock Exchange 2013-2017.

The research result concluded, based on moel proper test examine the effect of total asset turnover, Return on Asset, and Debt to Asset Ratio had significant on the profit growth. The research result, partially, concluded total asset turnover had negative and significant effect on the profit growth. On the other hand, Return on Asset had positive and insignificant effect on the profit growth. Moreover, Debt to Asset Ratio had positive and significant effect on the profit growth.

Keywords: *TATO, ROA, DAR, profit growth*

