

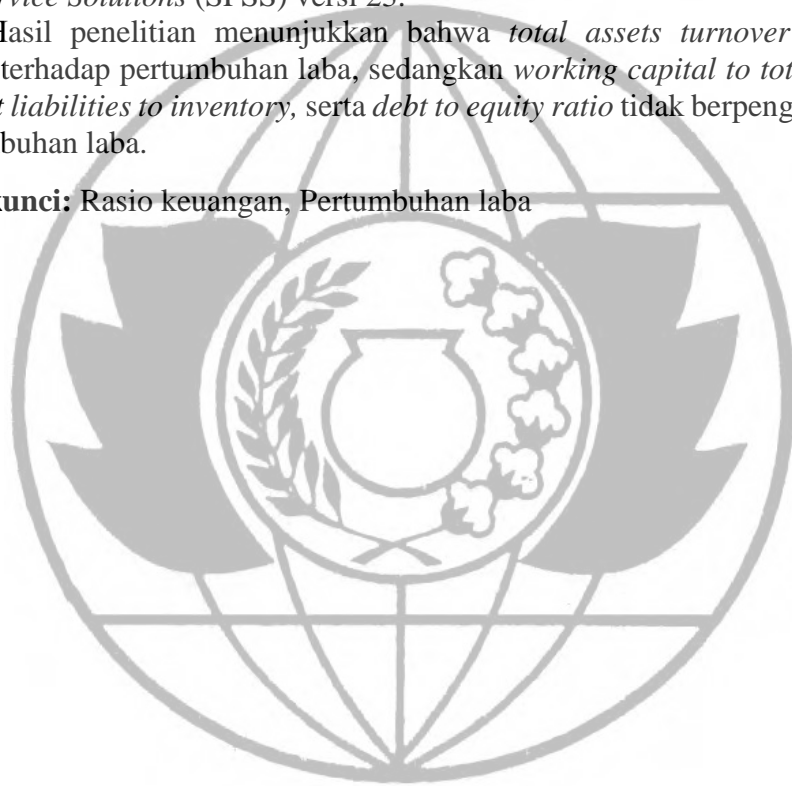
ABSTRAK

Penelitian ini bertujuan menguji pengaruh variabel rasio keuangan *working capital to total assets*, *current liabilities to inventory*, *debt to equity ratio*, dan *total assets turnover* terhadap pertumbuhan laba. Obyek penelitian pada perusahaan yang terdaftar di Bursa Efek Indonesia periode tahun 2014–2018.

Penelitian kuantitatif digunakan dalam penelitian ini, dengan metode *purposive sampling* dalam memilih sampel. Sebanyak 61 observasi laporan keuangan dari 14 perusahaan pada kelompok industri *food and beverage*. Analisis dilakukan model regresi berganda, dengan bantuan piranti lunak *Statistical Product and Service Solutions (SPSS)* versi 23.

Hasil penelitian menunjukkan bahwa *total assets turnover* berpengaruh positif terhadap pertumbuhan laba, sedangkan *working capital to total assets*, dan *current liabilities to inventory*, serta *debt to equity ratio* tidak berpengaruh terhadap pertumbuhan laba.

Kata kunci: Rasio keuangan, Pertumbuhan laba



ABSTRACT

This research aimed to examine the effect of financial ratio of working capital to total asset, current liabilities to inventory, debt to equity ratio and total asset turnover on profit growth. While, the population was companies which were listed on Indonesia Stock Exchange during 2014-2018.

The research was quantitative. Moreover, the data collection technique used purposive sampling, in which the sample was based on criteria given. In line with, there were 61 observation of financial statements from 14 Food and Beverages companies. Furthermore, the data analysis technique used multiple regression model with Statistical Product and Service Solution (SPSS) 23.

The research result concluded total asset turnover had positive effect on profit growth of Food and Beverages companies. On the other hand, working capital to total asset did not affect profit growth of Food and Beverages companies. Likewise, current liabilities to inventory did not affect profit growth of Food and Beverages companies. Similarly, debt to equity ratio did not affect profit growth of Food and Beverages companies.

Keywords: Financial Ratio, Profit Growth

