

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh rasio keuangan terhadap perubahan laba pada perusahaan makanan dan minuman yang terdaftar di BEI tahun 2016-2020. Rasio keuangan dalam penelitian ini diukur dengan *current ratio*, *debt to equity ratio*, dan *net profit margin*. Pengambilan sampel dilakukan dengan cara *purposive sampling*, sampel yang digunakan sebanyak 8 perusahaan makanan dan minuman. Metode analisis data yang digunakan adalah analisis regresi linear berganda dan menggunakan program SPSS 25.

Hasil penelitian disimpulkan *current ratio* berpengaruh positif dan signifikan terhadap perubahan laba, artinya perusahaan yang memiliki aktiva lancar yang tinggi maka menandakan bahwa perusahaan memiliki persediaan yang tinggi, persediaan yang tinggi menimbulkan peningkatan biaya peninjauan kualitas persediaan. *Debt to equity ratio* berpengaruh positif dan signifikan terhadap perubahan laba, artinya semakin banyak hutang yang dimiliki perusahaan maka berdampak pada laba yang dihasilkan perusahaan. *Net profit margin* berpengaruh positif dan tidak signifikan terhadap perubahan laba, artinya perusahaan mampu memanfaatkan seluruh aktiva dalam menghasilkan laba bersih.

Kata kunci ; *current ratio*, *debt to equity ratio*, *net profit margin*, perubahan laba

## ABSTRACT

*This research aimed to examine the effect of financial ratio on profit changes of Food and Beverages companies which were listed on Indonesia Stock Exchange (IDX) during 2016-2020. The financial ratio was measured by Current Ratio, Debt to Equity Ratio, and Net Profit Margin. Moreover, the data collection technique used purposive sampling. In line with that, there were 8 Food and Beverages companies as the sample. Furthermore, the data analysis technique used multiple linear regression with SPSS 25. Based on the research result, it concluded that Current Ratio had a positive and significant effect on profit changes. This meant, companies with higher current assets had higher supply. With the supply, there was an increase in cost of maintenance. Likewise, Debt to Equity Ratio had a positive and significant effect on profit changes. It meant, the more debts which companies had, the more effect would be gained by the companies. Therefore, it would affect the companies' profit. On the other hand, Net Profit Margin had a positive but insignificant effect on profit changes. This meant, companies were able to use all assets in having net profit.*

**Keywords:** *Current Ratio, Debt to Equity Ratio, Net Profit Margin, Profit Changes*



