

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kinerja keuangan dan kebijakan dividen terhadap pertumbuhan laba. Kinerja keuangan dan kebijakan dividen sebagai variabel independen dan pertumbuhan laba sebagai variabel dependen. Kinerja keuangan diukur dengan *Total Assets Turnover* (TATO), *Current Ratio* (CR), *Debt to Equity Ratio* (DER) sedangkan kebijakan dividen diukur dengan *Devident Payout Ratio* (DPR).

Jenis penelitian ini adalah penelitian kuantitatif. Sampel dalam penelitian ini diperoleh dengan menggunakan *purposive sampling*, yaitu pemilihan sampel dengan kriteria – kriteria yang ditentukan. Berdasarkan metode *purposive sampling* tersebut didapatkan sebanyak 60 data dari 12 perusahaan manufaktur yang bergerak di sektor konsumsi yang terdapat di Bursa Efek Indonesia selama tahun 2016 – 2020. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan menggunakan program SPSS versi 26.

Hasil penelitian ini menunjukkan *total assets turnover* berpengaruh signifikan positif terhadap pertumbuhan laba, *Current Ratio* tidak berpengaruh signifikan positif terhadap pertumbuhan laba. *Debt to equity ratio* tidak berpengaruh signifikan positif terhadap pertumbuhan laba. *Devident Payout Ratio* berpengaruh signifikan positif terhadap Pertumbuhan Laba.

Kata kunci: *Total Assets Turnover*, *Current Ratio*, *Debt to Equity Ratio*, *Devident Payout Ratio* dan Pertumbuhan Laba.

## **ABSTRACT**

*This research aimed to examine the effect of financial performance and dividend policy on the profit growth. Financial performance and dividend policy as the independent variable and profit growth as the dependent variable. Furthermore, the financial performance was measured by Total Assets Turnover (TATO), Current Ratio (CR), and Debt to Equity Ratio (DER) meanwhile the dividend policy was measured by Dividend Payout Ratio (DPR).*

*This research type was quantitative. Furthermore, the research sample used purposive sampling i.e., a sample selection with determining criteria. Based on the purposive sampling method it obtained 60 data from 12 manufacturing companies engaged in the consumption sector which was listed on The Indonesia Stock Exchange during the 2016-2020 periods. Moreover, the research analysis method used multiple linear regression analysis with the SPSS program 26 version.*

*The research result indicated that total assets turnover (TATO) had a significantly positive effect on profit growth. The current Ratio did not have any significant and positive effect on the profit growth. The debt to equity ratio did not have any significant and positive effect on the profit growth.*

**Keywords:** *Total Assets Turnover, Current Ratio, Debt to Equity Ratio, Dividend Payout Ratio, Profit Growth*



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