

## ABSTRAK

Perusahaan farmasi merupakan perusahaan manufaktur yang terdapat pada sektor kesehatan. Perusahaan Farmasi memproduksi dan mendistribusikan berbagai macam obat dan alat Kesehatan yang dibitukan masyarakat. Pada penelitian ini memiliki tujuan untuk mengetahui Pengaruh Kinerja Keuangan (*current ratio*, *debt to equity*, *total asset turnover* dan *return on asset*) Terhadap Perubahan Laba Pada Perusahaan Farmasi BEI.

Pada penelitian ini jenis penelitian kauntitatif asosiatif yang digunakan. Teknik pada penelitian ini menggunakan *purposive* sampling dengan menggunakan metode analisis regresi linier berganda. Populasi perusahaan Farmasi di BEI 5 perusahaan dengan periode 2017-2021.

Hasil pada penelitian ini menunjukkan bahwa variabel *current ratio* berpengaruh positif tidak signifikan, variabel *debt to equity ratio* berpengaruh negatif tidak signifikan, variabel *total asset turnover* berpengaruh positif signifikan dan variabel *return on asset* berpengaruh negatif signifikan terhadap perubahan laba.

**Kata kunci** : *Current Ratio*, *Debt to Equity Ratio*, *Total Asset Turnover*, *Return On Asset*, Perubahan Laba.

## **ABSTRACT**

*A pharmaceutical company is a manufacturing company that focuses on the health sector. The company produces and distributes various medicines and health tools that people need. Therefore, this research aimed to find out the effect of financial performance (Current Ratio, Debt to Equity Ratio, Total Asset Turnover, and Return On Asset) on profit change at pharmaceutical companies.*

*The research was associative-quantitative. Moreover, the data collection technique used purposive sampling. Furthermore, the population was 5 pharmaceutical companies listed on the Indonesia Stock Exchange (IDX) during 2017-2021. Additionally, the data analysis technique used multiple linear regression.*

*The result concluded that Current Ratio had a positive but insignificant effect on profit change. However, the Debt to Equity Ratio had a negative and insignificant effect on profit change. On the other hand, Total Asset Turnover had a positive and significant effect on profit change. In contrast, Return On Asset had a negative and significant effect on profit change.*

**Keywords:** *Current Ratio, Debt to Equity Ratio, Total Asset Turnover, Return On Asset, Profit Change*

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M. Faisal, S.Pd., M.Pd

STIESIA Language Center  
Menur Pumpungan 30 Surabaya 60118, Indonesia