

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *leverage*, profitabilitas dan likuiditas terhadap pertumbuhan laba *Food and Beverages* yang terdaftar di Bursa Efek Indonesia tahun 2017-2021. Variabel independen yaitu, *leverage* diukur dengan menggunakan *debt to equity ratio* (DER), profitabilitas diukur dengan menggunakan *net profit margin* (NPM) dan likuiditas diukur dengan *current ratio* (CR), sedangkan variabel dependennya adalah pertumbuhan laba. Jenis penelitian ini adalah penelitian kuantitatif. Populasi dalam penelitian ini adalah perusahaan *Food and Beverages* pada tahun 2017-2021 yang terdaftar di Bursa Efek Indonesia sebanyak 43 perusahaan dan sampel yang digunakan dalam penelitian ini adalah 13 perusahaan dengan menggunakan metode *purposive sampling*. Teknik analisis data yang digunakan adalah analisis regresi linier berganda, uji asumsi klasik, uji kelayakan model dan uji hipotesis dengan menggunakan program SPSS versi 25. Hasil uji F menunjukkan bahwa *leverage*, profitabilitas dan likuiditas berpengaruh signifikan terhadap pertumbuhan laba. Hasil uji t menunjukkan bahwa *leverage* dan likuiditas berpengaruh signifikan terhadap pertumbuhan laba, sedangkan profitabilitas tidak mempunyai pengaruh signifikan terhadap pertumbuhan laba.

Kata Kunci : *leverage*, profitabilitas, likuiditas, dan pertumbuhan laba

ABSTRACT

This research aimed to find out the effect of leverage, profitability, and liquidity on the profit growth of Food and beverage companies listed on the Indonesia Stock Exchange during 2017-2021. The independent variables were leverage which was measured by Debt to Equity Ratio (DER), profitability which was measured by Net Profit Margin (NPM), and liquidity which was measured by Current Ratio (CR). While the dependent variable was profit growth. Moreover, the research was quantitative. The population was Food and Beverages companies during 2017-2021 listed on the Indonesia Stock Exchange consisting of 43 companies. Furthermore, the data collection technique used purposive sampling. In line with that, there were 13 companies as the sample. Additionally, the data analysis technique used multiple linear regression, classical assumption test, proper model test, and hypothesis test with SPSS 25 version. The result of the F test showed that leverage, profitability, and liquidity had a significant effect on profit growth. In addition, the result of the t-test indicated that both leverage and liquidity had a significant effect on profit growth. However, profitability had an insignificant effect on profit growth.

Keywords: *Leverage, profitability, Liquidity, Profit Growth*

