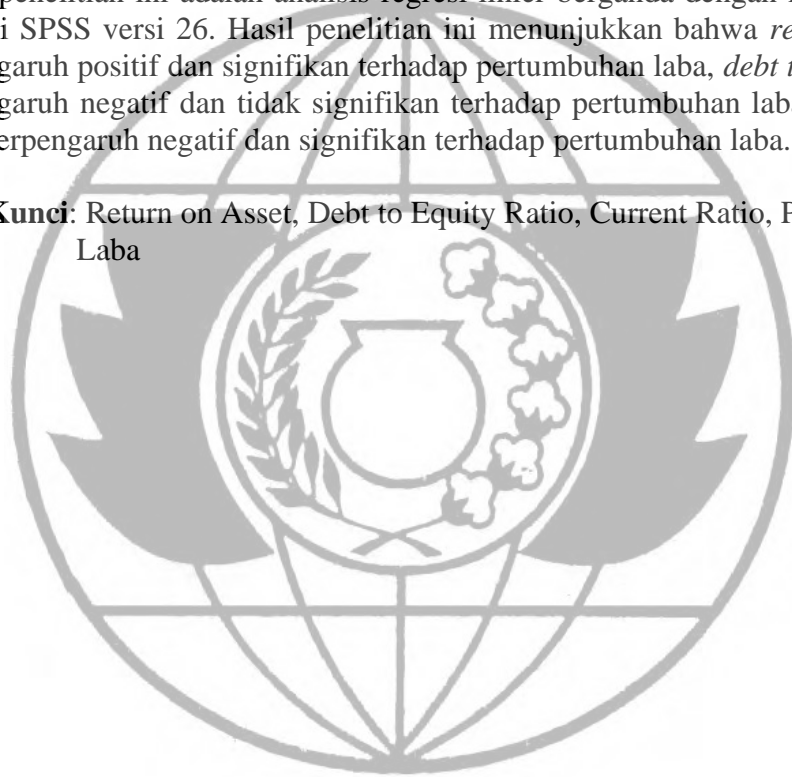


ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *return on asset*, *debt to equity ratio* dan *current ratio* terhadap pertumbuhan laba pada perusahaan *Food and Beverage* yang terdaftar di Bursa Efek Indonesia tahun 2019-2022. Metode penelitian dalam penelitian ini adalah penelitian kuantitatif. Populasi yang digunakan dalam penelitian ini adalah perusahaan *Food and Beverage* yang terdaftar di Bursa Efek Indonesia tahun 2019-2022 dengan jumlah sebanyak 24 perusahaan dan sampel yang diperoleh sebanyak 14 perusahaan dengan menggunakan metode *purposive sampling*. Metode analisis data yang digunakan dalam penelitian ini adalah analisis regresi linier berganda dengan menggunakan aplikasi SPSS versi 26. Hasil penelitian ini menunjukkan bahwa *return on asset* berpengaruh positif dan signifikan terhadap pertumbuhan laba, *debt to equity ratio* berpengaruh negatif dan tidak signifikan terhadap pertumbuhan laba dan *current ratio* berpengaruh negatif dan signifikan terhadap pertumbuhan laba.

Kata Kunci: Return on Asset, Debt to Equity Ratio, Current Ratio, Pertumbuhan Laba



ABSTRACT

This research aimed to find out the effect of Return On Assets, Debt to Equity Ratio, and Current Ratio on the profit growth of Food and Beverage companies listed on the Indonesia Stock Exchange during 2019-2022. Furthermore, the research was quantitative. The population was 24 Food and Beverage companies listed on the Indonesia Stock Exchange during 2019-2022. Moreover, the data collection technique used purposive sampling. In line with that, there were 14 companies as samples. Additionally, the data analysis technique used multiple linear regression with the SPSS (Statistical Product and Service Solution) 26 version. In addition, the result showed that Return On Assets had a significantly positive effect on profit growth of Food and Beverage companies listed on the Indonesia Stock Exchange. On the other hand, Debt to Equity Ratio had a negative and insignificant effect on profit growth of Food and Beverage companies listed on the Indonesia Stock Exchange. In contrast, the Current Ratio had a significantly negative effect on profit growth of Food and Beverage companies listed on the Indonesia Stock Exchange.

Keywords: *Return On Asset, Debt to Equity Ratio, Current Ratio, Profit Growth*

