

ABSTRAK

Penelitian ini bertujuan untuk menguji Pengaruh Likuiditas, *Leverage* dan Rasio Aktivitas terhadap Pertumbuhan Laba. Likuiditas diukur dengan *Current Ratio* (CR), *Leverage* diukur dengan *Debt to Equity Ratio* (DER), dan Rasio Aktivitas diukur dengan *Total Asset Turnover* (TATO).

Jenis penelitian ini adalah penelitian kuantitatif. Populasi penelitian adalah perusahaan *food and beverage* yang terdaftar di Bursa Efek Indonesia (BEI). Proses pengambilan sampel ini menggunakan metode *purposive sampling*, yaitu pemilihan sampel dengan kriteria-kriteria yang telah ditentukan. Berdasarkan metode *purposive sampling* didapatkan sebanyak 103 sampel pada Perusahaan *Food And Beverage* Selama 4 tahun dari 2019-2022. Teknik analisis data dilakukan dengan menggunakan regresi linear berganda dengan bantuan program SPSS versi 26.

Hasil penelitian menunjukkan bahwa Likuiditas dengan nilai β sebesar -0,008 dengan signifikan 0,042 sehingga likuiditas berpengaruh negatif terhadap pertumbuhan laba, *Leverage* dengan nilai β 0,022 dengan signifikan 0,208 sehingga *leverage* tidak berpengaruh terhadap pertumbuhan laba, Rasio aktivitas dengan nilai β sebesar 0,028 dengan signifikan 0,015 sehingga rasio aktivitas berpengaruh terhadap pertumbuhan laba

Kata Kunci : *Likuiditas, Leverage, Rasio Aktivitas, Pertumbuhan Laba.*

ABSTRACT

This research aimed to examine the effect of liquidity, leverage, and activity ratio on profit growth. Liquidity was measured by Current Ratio (CR), leverage was measured by Debt to Equity Ratio (DER), and activity ratio was measured by Total Asset Turnover (TATO).

The research was quantitative. Furthermore, the population was Food and Beverage companies listed on the Indonesia Stock Exchange (IDX). The data collection technique used purposive sampling i.e., a sample selection with determined criteria. In line with that, 103 data samples of Food and Beverage companies during 4 years (2019-2022) were taken. Moreover, the data analysis technique used multiple linear regression with SPSS program 26 version.

The research result showed that the Liquidity with a score of β value at -0,008 and a significance of 0,042. It meant the Liquidity had a negative effect on profit growth. Leverage with a score of β value at 0,022 and a significance of 0,208. It mean leverage did not affect the profit growth. Activity Ratio with a score β value at 0,028 and a significance of 0,015. It mean Activity ratio had a positive effect on the profit growth.

Keywords: *Liquidity, Leverage, Activity Ratio, Profit Growth*



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