

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh profitabilitas yang diproksikan dengan *net profit margin* dan *return on assets*, dan likuiditas yang diproksikan dengan *current ratio* terhadap pertumbuhan laba.

Jenis penelitian ini adalah penelitian kuantitatif. Populasi yang digunakan dalam penelitian ini adalah industri *property and real estate* yang terdaftar di Bursa Efek Indonesia sebanyak 48 perusahaan. Jumlah sampel yang didapatkan sebanyak 15 perusahaan *property and real estate* yang terdaftar di Bursa Efek Indonesia tahun 2014 sampai 2017.

Teknik pengumpulan data yang digunakan dalam penelitian ini adalah data sekunder, sumber data sekunder yang diperoleh dalam penelitian ini yaitu laporan keuangan industri *property and real estate* yang terdaftar di Bursa Efek Indonesia tahun 2014 sampai 2017. Metode analisis yang digunakan dalam penelitian ini adalah analisis regresi linier berganda dengan menggunakan program SPSS versi 25.

Hasil Uji t menunjukkan bahwa variabel *net profit margin* berpengaruh positif dan tidak signifikan terhadap pertumbuhan laba, variabel *return on assets* berpengaruh positif dan signifikan terhadap pertumbuhan laba, variabel *current ratio* berpengaruh positif dan tidak signifikan terhadap pertumbuhan laba.

Kata kunci: net profit margin, return on assets, current ratio, pertumbuhan laba

ABSTRACT

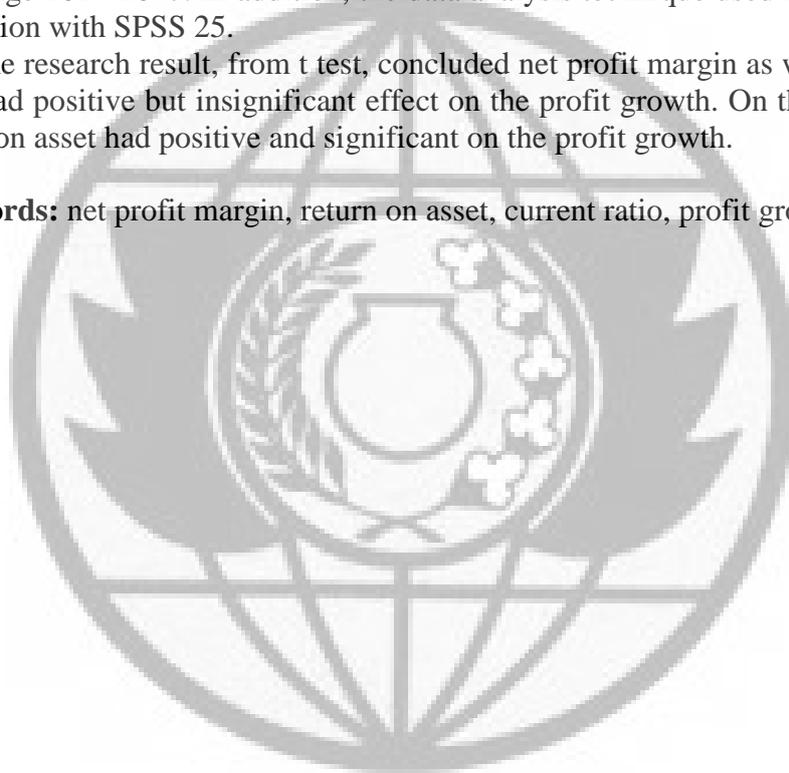
The research aimed to examine the effect of profitability, which was referred to net profit margin and return on asset; in addition, liquidity, which was referred to current ratio on the profit growth.

The research was quantitative. While, the population was 48 property and real estate companies which were listed on Indonesia Stock Exchange. Moreover, there were 15 property and real estate companies which were listed on Indonesia Stock Exchange 2014-2017.

Furthermore, the data were secondary in the form of financial statement of property and real estate companies which were listed on Indonesia Stock Exchange 2014-2017. In addition, the data analysis technique used multiple linear regression with SPSS 25.

The research result, from t test, concluded net profit margin as well as current ratio had positive but insignificant effect on the profit growth. On the other hand, return on asset had positive and significant on the profit growth.

Keywords: net profit margin, return on asset, current ratio, profit growth



ABSTRACT

The research aimed to examine the effect of profitability, which was referred to net profit margin and return on asset; in addition, liquidity, which was referred to current ratio on the profit growth.

The research was quantitative. While, the population was 48 property and real estate companies which were listed on Indonesia Stock Exchange. Moreover, there were 15 property and real estate companies which were listed on Indonesia Stock Exchange 2014-2017.

Furthermore, the data were secondary in the form of financial statement of property and real estate companies which were listed on Indonesia Stock Exchange 2014-2017. In addition, the data analysis technique used multiple linear regression with SPSS 25.

The research result, from t test, concluded net profit margin as well as current ratio had positive but insignificant effect on the profit growth. On the other hand, return on asset had positive and significant on the profit growth.

Keywords: net profit margin, return on asset, current ratio, profit growth



I certify that this translation is true and accurate, Prepared by a professional translator. This translation is provided on this day 27/3/19

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

STIESIA Language Center
Menur Pumpungan 30 Surabaya 60118, Indonesia