

## ABSTRAK

Penelitian ini bertujuan untuk menguji dan menemukan bukti empiris pengaruh *Current Ratio* (CR), *Cash Ratio* (ChR), *Debt to Asset Ratio* (DAR), *Inventory Turnover* (IT), *Total Asset Turnover* (TAT), dan *Net Profit Margin* (NPM) terhadap pertumbuhan laba. Populasi pada penelitian ini dari perusahaan manufaktur yang terdaftar di BEI periode 2016-2019. Teknik pengambilan sampel dengan Teknik *purposive sampling* dengan 397 sampel. Analisis data yang digunakan adalah uji regresi linier berganda. Hasil pengujian menunjukkan variable DAR dan IT tidak berpengaruh terhadap pertumbuhan laba. Sedangkan variable TAT dan NPM berpengaruh positif signifikan terhadap pertumbuhan laba. Variabel CR berpengaruh negative signifikan dan ChR berpengaruh positif tidak signifikan terhadap pertumbuhan laba.

Kata Kunci : Pertumbuhan laba, *Current Ratio* (CR), *Cash Ratio* (ChR), *Debt to Asset Ratio* (DAR), *Inventory Turnover* (IT), *Total Asset Turnover* (TAT), dan *Net Profit Margin* (NPM).

## **ABSTRACT**

*This study aims to examine and find empirical evidence of the effect of Current Ratio (CR), Cash Ratio (ChR), Debt to Asset Ratio (DAR), Inventory Turnover (IT), Total Asset Turnover (TAT), and Net Profit Margin (NPM) on profit growth. The population in this study is from manufacturing companies listed on the Indonesia Stock Exchange for the 2016-2019 period. The sampling technique was the purposive sampling technique with 397 samples. Analysis of the data used is a multiple linear regression test. The test results show that DAR and IT variables do not affect profit growth. While the TAT and NPM variables have a significant positive effect on profit growth. The CR variable has a significant negative effect and ChR has no significant positive effect on profit growth.*

***Keywords: Profit growth, Current Ratio (CR), Cash Ratio (ChR), Debt to Asset Ratio (DAR), Inventory Turnover (IT), Total Asset Turnover (TAT), and Net Profit Margin (NPM).***