

ABSTRAK

Penelitian ini bertujuan untuk menguji dan menemukan bukti empiris pengaruh *Current Ratio* (CR), *Debt to Asset Ratio* (DAR), *Debt to Equity Ratio* (DER), *Total Asset Turnover* (TATO), *Net Profit Margin* (NPM), dan *Return on Asset* (ROA) terhadap pertumbuhan laba pada perusahaan manufaktur pada tahun 2016-2018. Penelitian ini menggunakan data sekunder dan teknik pengambilan sampel dengan *purposive sampling*. Analisis data yang digunakan adalah uji statistika deskriptif, uji asumsi klasik, uji regresi linier berganda, uji kelayakan model, dan uji hipotesis (uji t). Hasil pengujian menunjukkan variabel CR dan TATO tidak berpengaruh terhadap pertumbuhan laba. Variabel DAR berpengaruh negatif signifikan terhadap pertumbuhan laba. Sedangkan variabel DER, NPM dan ROA berpengaruh positif terhadap pertumbuhan laba.

Kata Kunci : Pertumbuhan Laba, *Current Ratio* (CR), *Debt to Asset Ratio* (DAR), *Debt to Equity Ratio* (DER), *Total Asset Turnover* (TATO), *Net Profit Margin* (NPM), dan *Return on Asset* (ROA).

ABSTRACT

This study aims to examine and find empirical evidence of influence Current Ratio (CR), Debt to Asset Ratio (DAR), Debt to Equity Ratio (DER), Total Asset Turnover (TATO), Net Profit Margin (NPM), dan Return on Asset (ROA) to profit growth in manufacturing companies in the year 2016-2018. This study used secondary data and the sampling technique is purposive sampling. Analysis of the data used descriptive statistical test, classical assumption test, multiple linear regression test, model feasibility test, and t test. The result show variable CR and TATO no effect on profit growth. Variable DAR negative significant affects on profit growth. While the DER, NPM and ROA positive affects on profit growth.

Keywords : Profit Growth, Current Ratio (CR), Debt to Asset Ratio (DAR), Debt to Equity Ratio (DER), Total Asset Turnover (TATO), Net Profit Margin (NPM), and Return on Asset (ROA).