ANALISIS PENGARUH RASIO KEUANGAN DAN TINGKAT INFLASI TERHADAP PERTUMBUHAN LABA PADA PERUSAHAAN MANUFAKTUR

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ABSTRACT

Profit growth is the ratio that showed how ability of company increased net profit over the previous year. This research want to examine the effects of Current ratio, Debt to equity ratio, Total assets turnover, Return on equity, and Inflation to profit growth of manufactur company. The sampling technique used in this research is purposive sampling. There are 55 companies that used during the research. Analytical technique used in this research is multiple regression analysis by using SPSS 22. Data sample has tested using with the classical assumption test such as normality tesst, multicollinearity, autocorrelatio, and heteroskedasticity test. Meawhile, the hypothesis test done by using the F test, R^2 , and t test. The result of this research shows that current ratio, debt to equity ratio, total assets turnover, return on equity, and inflation simultaneously have significant influence to the profit growth of manufactur company. From the research also known that partially Current Ratio and Inflation, have an influence a negative significant to profit growth of manufactur company, while Return on Equity have an positive significant to profit growth of manufactur company. Moreover, Debt to Equity Ratio and Total Assets Turnover does not significant influence to profit growth of manufactur company. The value of adjusted R square is 79%. This means that 79% of profit growth can be explained by independent variabel (Current Ratio, Return on Equity and Inflation). While the remaining (21%) is explained by other variables or other causes.

Keywords: Profit growth, current ratio, debt to equity ratio, total assets turnover, return on equity, inflation.