

## ABSTRAK

Tujuan penelitian ini yaitu untuk menguji dan memperoleh data empiris mengenai pengaruh positif *Current Ratio*, *Net Profit Margin*, *Debt to Equity Ratio*, dan *Total Asset Turnover* terhadap pertumbuhan laba yang merupakan studi empiris pada Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia. Penelitian ini menggunakan objek perusahaan manufaktur subsektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia tahun 2018 - 2022. Pengambilan sampel dilakukan dengan metode *purposive sampling*, yaitu metode pengambilan sampel dengan kriteria tertentu berdasarkan tujuan penelitian. Data yang digunakan bersifat kuantitatif dengan data laporan keuangan 14 perusahaan subsektor makanan dan minuman yang terdaftar di di Bursa Efek Indonesia tahun 2018-2022 dengan jumlah 70 sampel. Analisis dilakukan dengan analisis deskriptif, uji normalitas, uji asumsi klasik, analisis regresi linear berganda serta uji hipotesis (Uji F (*goodness of fit*), uji t (pengujian secara parsial) dan uji koefisien determinasi). Hasil penelitian menunjukkan bahwa *Current Ratio* berpengaruh negatif terhadap pertumbuhan laba perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia, *Net Profit Margin* dan *Total Asset Turnover* berpengaruh positif terhadap pertumbuhan laba perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia, sedangkan *Debt to Equity Ratio* tidak berpengaruh terhadap pertumbuhan laba perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia.

**Kata Kunci :** *Current Ratio (CR)*, *Net Profit Margin (NPM)*, *Debt to Equity Ratio (DER)*, *Total Asset Turnover (TAT)*, **Pertumbuhan Laba**

## **ABSTRACT**

*The purpose of this study is to test and obtain empirical data on the positive effect of Current Ratio, Net Profit Margin, Debt to Equity Ratio, and Total Asset Turnover on profit growth which is an empirical study on Manufacturing Companies listed on the Indonesia Stock Exchange. This research uses the object of food and beverage subsector manufacturing companies listed on the Indonesia Stock Exchange in 2018 - 2022. Sampling is carried out by purposive sampling method, which is a sampling method with certain criteria based on the purpose of the study. The data used is quantitative with financial report data from 14 food and beverage subsector companies listed on the Indonesia Stock Exchange for 2018-2022 with a total of 70 samples. The analysis was carried out by descriptive analysis, normality test, classical assumption test, multiple linear regression analysis as well as hypothesis test (F test (goodness of fit), t test (partial testing) and determination coefficient test). The results showed that the Current Ratio had a negative effect on the profit growth of manufacturing companies listed on the Indonesia Stock Exchange, Net Profit Margin and Total Asset Turnover had a positive effect on the profit growth of manufacturing companies listed on the Indonesia Stock Exchange, while the Debt to Equity Ratio did not affect the profit growth of manufacturing companies listed on the Indonesia Stock Exchange.*

**Keywords : Current Ratio (CR), Net Profit Margin (NPM), Debt to Equity Ratio (DER), Total Asset Turnover (TAT), Profit Growth**