

ABSTRAK

Umi Nor Latifah, NIM. 17403163035. 2016. *Pengaruh Current Ratio, Debt to Equity Ratio, Return on Asset dan Total Asset Turnover Terhadap Pertumbuhan Laba Pada Perusahaan Makanan dan Minuman yang terdaftar di Bursa Efek Indonesia*. Skripsi. Jurusan Akuntansi Syariah Fakultas Ekonomi dan Bisnis Islam Istitut Agama Iaslam Negeri Tulungagung. Dosen Pembimbing: **Dr. Ali Mauludi AC, M.A.**

Setiap perusahaan melakukan aktivitas usahanya untuk memperoleh laba. Laba dapat ditingkatkan dengan memaksimalkan sumber daya guna memenuhi kewajiban jangka pendek. Maka dari itu penelitian ini mengangkat permasalahan *Current Ratio, Debt to Equity Ratio, Return on Asset* dan *Total Asset turnover*. dengan tujuan untuk menguji pengaruh *Current Ratio, Debt to Equity Ratio, Return on Asset* dan *Total Asset Turnover* Terhadap Pertumbuhan Laba.

Penelitian ini bertujuan: (1) untuk menguji pengaruh *current ratio* terhadap pertumbuhan laba, (2) untuk menguji *debt to equity ratio* terhadap pertumbuhan laba, (3) untuk menguji *return on asset* terhadap pertumbuhan laba, (4) untuk menguji *total asset turnover* terhadap pertumbuhan laba pada Perusahaan Makanan dan Minuman yang terdaftar di Bursa Efek Indonesia, (5) untuk menguji *current ratio, debt to equity ratio, return on asset, dan total asset turnover* terhadap pertumbuhan laba pada Perusahaan Makanan dan Minuman yang terdaftar di Bursa Efek Indonesia.

Penelitian ini menggunakan pendekatan kuantitatif dengan jenis penelitian asosiatif, menggunakan data sekunder. dengan teknnik purposive sampling di peroleh 6 sampel. Teknik dalam penelitian ini regresi data panel, uji asumsi klasik dan uji hipotesis untuk menjawab rumusan masalah dalam penelitian.

Berdasarkan hasil penelitian dan pembahasan analisis data dapat disimpulkan bahwa, (1) Secara parsial *Current Ratio* berpengaruh tidak signifikan terhadap pertumbuhan laba pada Perusahaan Makanan dan Minuman yang terdaftar di Bursa Efek Indonesia. (2) Secara parsial *Debt to Equity Ratio* berpengaruh tidak signifikan terhadap pertumbuhan laba pada Perusahaan Makanan dan Minuman yang terdaftar di Bursa Efek Indonesia. (3) Secara parsial *Return on Asset* berpengaruh signifikan terhadap pertumbuhan laba pada Perusahaan Makanan dan Minuman yang terdaftar di Bursa Efek Indonesia (4) Secara parsial *Total Asset Turnover* berpengaruh tidak signifikan terhadap pertumbuhan laba pada Perusahaan Makanan dan Minuman yang terdaftar di Bursa Efek Indonesia. (5) secara simultan *current ratio, debt to equity ratio, return on asset, dan total asset turnover* berpengaruh signifikan terhadap pertumbuhan laba pada Perusahaan Makanan dan Minuman yang terdaftar di Bursa Efek Indonesia.

Kata Kunci: *Current Ratio, Debt to Equity Ratio, Return on Asset dan Total Asset Turnover*

ABSTRACT

Umi Nor Latifah, NIM. 17403163035. 2016. The effect of Current Ratio, Debt to Equity Ratio, Return on Asset and Total Asset Turnover to Profit Growth in Food and Beverage Companies which are registered in Indonesia Stock Exchange. Essay. Department of Sharia Accounting, Faculty of Economics and Business, Institute of Islamic Religion State Tulungagung. Supervisor: **Dr. Ali Mauludi AC, M.A.**

Every company conducts their business activities to make a profit. The profit can be increased by maximizing resources to meet short-term obligation. Therefore, this study raises the problem of Current Ratio, Debt to Equity Ratio, Return on Asset and Total Asset Turnover, to examine the effect of Current Ratio, Debt to Equity Ratio, Return on Assets and Total Asset Turnover to Profit Growth.

The aims of this study are: (1) to test the effect of current ratio to profit growth, (2) to test the debt to equity ratio to profit growth, (3) to test return on asset to profit growth, (4) to test total asset turnover to profit growth in Food and Beverage Companies which are registered in Indonesia Stock Exchange, (5) to test the current ratio, debt to equity ratio, return on asset, and total asset turnover to profit growth in Food and Beverage Companies which are registered in Indonesia Stock Exchange.

This study used quantitative approach with associative research method, and used secondary data with purposive sampling technique that obtained 6 samples. This research used data panel regression technique, classic assumption test and hypothesis test to answer the problem formulation of the research.

Based on the results and study data analysis of this research, then it concluded (1) Partially, Current Ratio has no significant effect to profit growth in Food and Beverage Companies which are registered in Indonesia Stock Exchange. (2) Partially, Debt to Equity Ratio has no significant effect to profit growth in Food and Beverage Companies which are registered in Indonesia Stock Exchange. (3) Partially, Return on Asset has a significant effect to profit growth in Food and Beverage Companies which are registered in Indonesia Stock Exchange (4) Partially, Total Asset Turnover has no significant effect to profit growth in Food and Beverage Companies which are registered in Indonesia Stock Exchange. (5) Simultaneously, current ratio, debt to equity ratio, return on asset, and total asset turnover, have a significant effect to profit growth in Food and Beverage Companies which are registered in Indonesia Stock Exchange.

Keywords: *Current Ratio, Debt to Equity Ratio, Return on Assets and Total Asset Turnover*

