ABSTRAK

Skripsi dengan judul "Pengaruh *Return On Equity* (ROE), *Net Profit Margin* (NPM), dan *Return On Asset* (ROA) Terhadap Pertumbuhan Laba Pada Perusahaan Manufaktur Sub Sektor Kosmetik dan Barang Keperluan Rumah Tangga yang Terdaftar Di Bursa Efek Indonesia Periode 2018 – 2023". Ditulis oleh Nanda Putri Khalimatuz Zahro, NIM. 126406212085. Dosen Pembimbing Dr. Mashudi, M.Pd.I.

Penelitian ini dilatarbelakangi oleh fluktuasi pertumbuhan laba pada perusahaan manufaktur sub sektor kosmetik dan barang keperluan rumah tangga yang terdaftar di Bursa Efek Indonesia. Kondisi ini menimbulkan ketidakpastian bagi investor dan manajemen dalam merencanakan strategi bisnis. Maka dari itu untuk mengetahui tingkat pertumbuhan laba diperlukannya rasio keuangan di antaranya *Return On Equity*, *Net Profit Margin*, dan *Return On Asset*.

Penelitian ini bertujuan untuk menguji (1) Pengaruh *Return On Equity* terhadap pertumbuhan laba perusahaan manufaktur sub sektor kosmetik dan barang keperluan rumah tangga di Bursa Efek Indonesia; (2) Pengaruh *Net Profit Margin* terhadap pertumbuhan laba perusahaan manufaktur sub sektor kosmetik dan barang keperluan rumah tangga di Bursa Efek Indonesia; (3) Pengaruh *Return On Asset* terhadap pertumbuhan laba perusahaan manufaktur sub sektor kosmetik dan barang keperluan rumah tangga di Bursa Efek Indonesia; (4) Pengaruh *Return On Equity*, *Net Profit Margin*, dan *Return On Asset* secara simultan atau bersama-sama terhadap pertumbuhan laba pada perusahaan manufaktur sub sektor kosmetik dan barang keperluan rumah tangga di Bursa Efek Indonesia.

Penelitian ini menggunakan metode pendekatan kuantitatif dengan jenis penelitian asosiatif. Populasi yang digunakan yaitu laporan keuangan tahunan perusahaan kosmetik dan barang keperluan rumah tangga sebanyak 7 perusahaan yang diperoleh dari website resmi Bursa Efek Indonesia (www.idx.co.id). Teknik Pengambilan sampel menggunakan metode *purposive sampling* yang diperoleh hasil 5 sampel. Penelitian ini menggunakan teknik analisis regresi data panel dengan bantuan *Eviews* 10.

Berdasarkan hasil penelitian menunjukkan bahwa (1) Secara parsial *Return On Equity* berpengaruh positif dan signifikan terhadap pertumbuhan laba perusahaan manufaktur sub sektor kosmetik dan barang keperluan rumah tangga di Bursa Efek Indonesia; (2) Secara parsial *Net Profit Margin* tidak berpengaruh signifikan terhadap pertumbuhan laba perusahaan manufaktur sub sektor kosmetik dan barang keperluan rumah tangga di Bursa Efek Indonesia; (3) Secara parsial *Return On Asset* berpengaruh positif dan signifikan terhadap pertumbuhan laba perusahaan manufaktur sub sektor kosmetik dan barang keperluan rumah tangga di Bursa Efek Indonesia; (4) Secara simultan *Return On Equity*, *Net Profit Margin*, dan *Return On Asset* berpengaruh positif signifikan terhadap pertumbuhan laba perusahaan manufaktur sub sektor kosmetik dan barang keperluan rumah tangga di Bursa Efek Indonesia periode 2018 – 2023.

Kata Kunci: *Return On Equity*, *Net Profit Margin*, *Return On Asset*, dan Pertumbuhan Laba

ABSTRACT

Thesis with the title "The Effect of Return On Equity (ROE), Net Profit Margin (NPM), and Return On Asset (ROA) on Profit Growth in Manufacturing Companies in the Cosmetics Sub-Sector and Household Goods Listed on the Indonesia Stock Exchange for the Period 2018 - 2023". Written by Nanda Putri Khalimatuz Zahro, NIM. 126406212085. Supervisor Dr. Mashudi, M.Pd.I.

This research is motivated by fluctuations in profit growth in manufacturing companies in the cosmetics sub-sector and household goods listed on the Indonesia Stock Exchange. This condition creates uncertainty for investors and management in planning business strategies. Therefore, to determine the level of profit growth, financial ratios are needed including Return On Equity, Net Profit Margin, and Return On Asset.

This study aims to examine (1) the effect of Return On Equity on profit growth of manufacturing companies in the cosmetics and household goods sub-sector on the Indonesia Stock Exchange; (2) the effect of Net Profit Margin on profit growth of manufacturing companies in the cosmetics and household goods sub-sector on the Indonesia Stock Exchange; (3) the effect of Return On Asset on profit growth of manufacturing companies in the cosmetics and household goods sub-sector on the Indonesia Stock Exchange; (4) the effect of Return On Equity, Net Profit Margin, and Return On Asset simultaneously or together on profit growth in manufacturing companies in the cosmetics and household goods sub-sector on the Indonesia Stock Exchange.

This study uses a quantitative approach method with an associative research type. The population used is the annual financial statements of 7 cosmetics and household goods companies obtained from the official website of the Indonesia Stock Exchange (www.idx.co.id). The sampling technique uses purposive sampling method which results in 5 samples. This study uses panel data regression analysis techniques with the help of Eviews 10.

Based on the results of the study, it shows that (1) Partially Return On Equity has a positive and significant effect on the profit growth of manufacturing companies in the cosmetics and household goods sub-sectors on the Indonesia Stock Exchange; (2) Partially Net Profit Margin has no significant effect on the profit growth of manufacturing companies in the cosmetics and household goods sub-sectors on the Indonesia Stock Exchange; (3) Partially Return On Asset has a positive and significant effect on the profit growth of manufacturing companies in the cosmetics and household goods sub-sectors on the Indonesia Stock Exchange; (4) Simultaneously Return On Equity, Net Profit Margin, and Return On Asset have a significant positive effect on the profit growth of manufacturing companies in the cosmetics and household goods sub-sectors on the Indonesia Stock Exchange for the period 2018 - 2023.

***Keywords**: Return On Equity, Net Profit Margin, Return On Asset, and Profit Growth*