

ABSTRAK

Skripsi dengan judul “Pengaruh *Return On Asset*, *Current Ratio*, *Total Asset Turnover* dan *Debt to Asset Ratio* Terhadap Pertumbuhan Laba Pada PT Perkebunan Nusantara X Periode 2016-2021” yang ditulis oleh Grescya Evangeline Mu’alam, NIM. 126406212118, Program Studi Manajemen Keuangan Syariah Jurusan Bisnis dan Manajemen Fakultas Ekonomi dan Bisnis Islam, Universitas Islam Negeri Sayyid Ali Rahmatullah Tulungagung dengan Dosen pembimbing Ahmad Syaichoni, M.Sy.

Penelitian ini dilatarbelakangi oleh adanya fenomena fluktuasi dalam pertumbuhan laba di subsektor perkebunan Indonesia, khususnya pada PT Perkebunan Nusantara X yang bergerak di bidang komoditas agroindustri. Pentingnya peran perusahaan pada sektor perkebunan dan pertanian dalam mendukung pertumbuhan ekonomi sekaligus sumber utama pendapatan nasional. Pertumbuhan laba menjadi indikator utama kinerja perusahaan karena mencerminkan kondisi keuangan perusahaan dan kepercayaan investor dalam prospek bisnis perusahaan. Selain itu terdapat berbagai faktor yang memengaruhi fluktuasi pertumbuhan laba.

Tujuan penelitian ini adalah untuk mengetahui pengaruh *Return On Asset*, *Current Ratio*, *Total Asset Turnover* dan *Debt to Asset Ratio* terhadap pertumbuhan laba pada PT Perkebunan Nusantara X.

Penelitian ini menggunakan metode pendekatan kuantitatif dengan jenis penelitian asosiatif. Metode pengambilan sampel yang digunakan adalah *purposive sampling*. Sumber data yang digunakan adalah data sekunder berupa data laporan keuangan perusahaan yang sudah dipublikasikan yang kemudian dianalisis menggunakan IBM SPSS 27 dengan melakukan uji multikolinearitas, analisis regresi dan uji asumsi klasik.

Berdasarkan penelitian yang telah disimpulkan bahwa (1) *Return On Asset* berpengaruh signifikan terhadap pertumbuhan laba, (2) *Current Ratio* berpengaruh signifikan terhadap pertumbuhan laba, (3) *Total Asset Turnover* berpengaruh signifikan terhadap pertumbuhan laba, (4) *Debt to Asset Ratio* berpengaruh signifikan terhadap pertumbuhan laba, (5) *Return On Asset*, *Current Ratio*, *Total Asset Turnover* dan *Debt to Asset Ratio* secara simultan berpengaruh signifikan terhadap pertumbuhan laba.

Kata Kunci: *Return On Asset*, *Current Ratio*, *Total Asset Turnover*, *Debt to Asset Ratio* dan Pertumbuhan Laba

ABSTRACT

Thesis titled “The effect of Return On Asset, Current Ratio, Total Asset Turnover and Debt to Asset Ratio on Profit Growth at PT Perkebunan Nusantara X for the Period 2016-2021”. Written by Grescya Evangeline Mu’alam (Student ID: 126406212118), Islamic Financial Management Study Program, Department of Business and Management, Faculty of Islamic Economics and Business, Sayyid Ali Rahmatullah State Islamic University Tulungagung. Supervised by Ahmad Syaichoni, M.Sy.

This research is motivated by the phenomenon of profit growth fluctuations in Indonesia's plantation subsector; particularly at PT Perkebunan Nusantara X, which operates in agro-industrial commodities. The plantation and agricultural sectors play a crucial role in supporting economic growth and are a primary source of national income. Profit growth serves as a key indicator of corporate performance, reflecting the financial condition of the company and investor confidence in its business prospects. Additionally, various factors influence fluctuations in profit growth.

The objective of this study is to analyze the effect of Return On Asset, Current Ratio, Total Asset Turnover and Debt to Asset Ratio on profit growth at PT Perkebunan Nusantara X.

This study uses a quantitative approach method with an associative research type. The sampling method used is purposive sampling. The data source used is secondary data in the form of published company financial report data which is then analyzed using IBM SPSS 27 by conducting multicollinearity tests, regression analysis and classical assumption tests.

Based on the research findings, it was concluded that (1) Return On Asset significantly affects profit growth, (2) Current Ratio significantly affects profit growth, (3) Total Asset Turnover significantly affects profit growth, (4) Debt to Asset Ratio significantly affects profit growth, (5) Return On Asset, Current Ratio, Total Asset Turnover and Debt to Asset Ratio simultaneously have a significant effect on profit growth.

Keywords: *Return On Asset, Current Ratio, Total Asset Turnover, Debt to Asset Ratio and Profit growth*