

ABSTRAK

Skripsi dengan judul “Analisis Pengaruh Rasio Keuangan terhadap Pertumbuhan Laba PT Nippon Indosari Corpindo Tbk Tahun 2016 – 2023” diteliti oleh Yolanda Deta Afriska, NIM 12640621084, Program Studi Manajemen Keuangan Syariah, Pembimbing Bapak Fatwa Adhma Khoiri, M.Sc.

Kata Kunci: Rasio Keuangan, Pertumbuhan Laba, dan PT Nippon Indosari Corpindo Tbk

Penelitian ini dilatarbelakangi oleh sektor makanan dan minuman yang memiliki nilai tambah ekonomi paling besar dibandingkan industri lainnya. Namun, pertumbuhan laba PT Nippon Indosari Corpindo Tbk (ROTI) sebagai salah satu pelaku utama di sektor ini justru menunjukkan fluktuasi yang cukup tinggi dari tahun 2016 hingga 2023. Fluktuasi tersebut menimbulkan pertanyaan mengenai stabilitas dan kinerja keuangannya dalam jangka panjang. Oleh karena itu, diperlukan analisis terhadap faktor – faktor keuangan yang dapat memengaruhi pertumbuhan laba, khususnya rasio keuangan seperti *current ratio*, *total asset turnover*, *net profit margin*, dan *debt to equity ratio*, untuk mengetahui sejauh mana pengaruhnya terhadap pertumbuhan laba perusahaan.

Penelitian ini bertujuan untuk (1) menguji pengaruh *current ratio* terhadap pertumbuhan laba di PT. Nippon Indosari Corpindo Tbk, (2) menguji pengaruh *total asset turnover* terhadap pertumbuhan laba di PT. Nippon Indosari Corpindo Tbk, (3) menguji pengaruh *net profit margin* terhadap pertumbuhan laba di PT. Nippon Indosari Corpindo Tbk, (4) menguji pengaruh *debt to equity ratio* terhadap pertumbuhan laba di PT. Nippon Indosari Corpindo Tbk, (5) menguji pengaruh *current ratio*, *total asset turnover*, *net profit margin*, *debt to equity ratio* secara simultan terhadap pertumbuhan laba di PT. Nippon Indosari Corpindo Tbk.

Metode penelitian ini menggunakan pendekatan kuantitatif dengan jenis penelitian asosiatif. Penelitian ini menggunakan teknik purposive sampling dengan total sampel 32. Teknik pengumpulan data dalam penelitian ini adalah data sekunder dengan mengunduh laporan keuangan di website resmi Bursa Efek Indonesia dan PT Nippon Indosari Corpindo Tbk. Teknik analisis data menggunakan analisis regresi linier berganda yang diolah menggunakan *Eviews-12*.

Hasil penelitian menunjukkan bahwa (1) *current ratio* secara parsial berpengaruh negatif dan signifikan terhadap pertumbuhan laba PT Nippon Indosari Corpindo Tbk tahun 2016 – 2023, (2) *total asset turnover* secara parsial tidak berpengaruh terhadap pertumbuhan laba PT Nippon Indosari Corpindo Tbk tahun 2016 – 2023, (3) *net profit margin* secara parsial berpengaruh positif dan signifikan terhadap pertumbuhan laba PT Nippon Indosari Corpindo Tbk tahun 2016 – 2023, (4) *debt to equity ratio* secara parsial tidak berpengaruh terhadap pertumbuhan laba PT Nippon Indosari Corpindo Tbk tahun 2016 – 2023, (5) *current ratio*, *total asset turnover*, *net profit margin*, dan *debt to equity ratio* secara simultan berpengaruh signifikan terhadap pertumbuhan laba PT Nippon Indosari Corpindo Tbk tahun 2016 – 2023.

ABSTRACT

The thesis entitled “Analysis of the Effect of Financial Ratios on Profit Growth of PT Nippon Indosari Corpindo Tbk for the Period 2016–2023” was conducted by Yolanda Deta Afriska, Student ID 12640621084, from the Sharia Financial Management Study Program, under the supervision of Mr. Fatwa Adhma Khoiri, M.Sc.

Keyword: Financial Ratios, Profit Growth, and PT Nippon Indosari Corpindo Tbk

This research is motivated by the fact that the food and beverage sector contributes the highest economic added value compared to other industries. However, the profit growth of PT Nippon Indosari Corpindo Tbk (ROTI), as one of the key players in this sector, has shown significant fluctuations from 2016 to 2023. These fluctuations reflect financial performance instability, which can disrupt the company’s sustainability and competitiveness. Therefore, it is necessary to analyze the financial factors that may influence profit growth, particularly financial ratios such as current ratio, total asset turnover, net profit margin, and debt to equity ratio, to determine the extent of their effect on the company's profit growth.

This study aims to (1) test the effect of current ratio on profit growth at PT. Nippon Indosari Corpindo Tbk, (2) test the effect of total asset turnover on profit growth at PT. Nippon Indosari Corpindo Tbk, (3) test the effect of net profit margin on profit growth at PT. Nippon Indosari Corpindo Tbk, (4) test the effect of debt to equity ratio on profit growth at PT. Nippon Indosari Corpindo Tbk, (5) test the effect of current ratio, total asset turnover, net profit margin, debt to equity ratio simultaneously on profit growth at PT. Nippon Indosari Corpindo Tbk.

This research uses a quantitative approach with an associative research type. A purposive sampling technique was used, resulting in a total of 32 samples. The data collection method is secondary data, obtained by downloading financial statements from the official websites of the Indonesia Stock Exchange and PT Nippon Indosari Corpindo Tbk. The data analysis technique used is multiple linear regression analysis, processed using Eviews-12.

The research findings show that (1) the current ratio has a negative and significant partial effect on the profit growth of PT Nippon Indosari Corpindo Tbk from 2016 to 2023, (2) total asset turnover has no partial effect on the company’s profit growth during the same period, (3) net profit margin has a positive and significant partial effect on profit growth, (4) debt to equity ratio has no partial effect on profit growth, (5) the current ratio, total asset turnover, net profit margin, and debt to equity ratio simultaneously have a significant effect on the profit growth of PT Nippon Indosari Corpindo Tbk from 2016 to 2023.