

ABSTRAK

Judul : Pengaruh *Current Ratio*, *Debt To Equity Ratio*, *Inventory Turnover*, dan *Net Profit Margin* terhadap Pertumbuhan Laba

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Program Studi : S-1 Akuntansi

Penelitian ini dilakukan untuk menguji pengaruh *Current Ratio*, *Debt to Equity Ratio*, *Inventory Turnover*, dan

Net Profit Margin terhadap Pertumbuhan Laba pada Perusahaan Retail yang terdaftar di BEI tahun 2015-2017.

Teknik pengambilan sampel yang dilakukan adalah *purposive sampling*. Jenis data dalam penelitian ini adalah data sekunder yang bersumber dari laporan keuangan tahunan. Populasi dari penelitian ini sebanyak 23 perusahaan, sampel penelitian ini sebanyak 57 data laporan keuangan yang terdiri dari periode 2015-2017. Metode analisis yang digunakan adalah analisis regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa secara simultan *Current Ratio*, *Debt to Equity Ratio*, *Inventory Turnover*, dan *Net Profit Margin* berpengaruh signifikan terhadap pertumbuhan laba. Secara parsial, *Current Ratio* dan *Debt to Equity Ratio* berpengaruh positif dan signifikan terhadap pertumbuhan laba, sedangkan *Inventory Turnover* dan *Net Profit Margin* tidak berpengaruh secara signifikan terhadap pertumbuhan laba.

Kata Kunci: *Current Ratio*, *Debt to Equity Ratio*, *Inventory Turnover*, *Net Profit Margin*, Pertumbuhan Laba

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ABSTRACT

Title : *The Effect of Current Ratio, Debt To Equity Ratio, Inventory Turnover, and Net Profit Margin to Profit Growth*
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Study Program: S-1 Accounting

This research was conducted to examine the effect of Current Ratio, Debt to Equity Ratio, Inventory Turnover, and Net Profit Margin to Profit Growth in Retail Companies listed in Indonesia Stock Exchange (IDX) the observation period from 2015 until 2017.

The sampling technique used was purposive sampling. The type of data in this study is secondary data sourced from the annual financial report. The population of this study were 23 companies, the sample of this study was 57 financial report data consisting of the period 2015-2017. The analytical method used is multiple linear regression analysis.

The results of this study indicate that simultaneously Current Ratio, Debt to Equity Ratio, Inventory Turnover, and Net Profit Margin have a significant effect to profit growth. Partially, Current Ratio and Debt to Equity Ratio have a positive and significant effect to profit growth, while Inventory Turnover and Net Profit Margin do not significantly influence to profit growth.

Keywords: *Current Ratio, Debt to Equity Ratio, Inventory Turnover, Net Profit Margin, Profit Growth*