

ABSTRACT

Title : Effect of Current Ratio, Debt to Equity Ratio and Return on Equity Ratio on Profit Growth in Food and Beverage Sub-sector Manufacturing Companies listed on the Indonesia Stock Exchange (BEI) for the 2014-2018 period.

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Study Program : S-1 Accounting

This study aimed to determine the effect of Current Ratio, Debt to Equity Ratio and Return on Equity Ratio on empirical profit growth either partially or jointly. This study used a sample of Food and Beverage companies listed in the Indonesia Stock Exchange (IDX) for the 2014 until 2018 observation period of 15 companies. Sampling was done by Purposive Sampling Technique. The analytical method used is multiple linear regression analysis method. The results of this study indicate that together Current Current Ratio, Debt to Equity Ratio and Return on Equity Ratio have a significant effect on Profit Growth. Partially, Current Ratio and Debt to Equity Ratio have no significant effect on Profit Growth but Return on Equity Ratio has a positive and significant effect on Profit Growth.

Keywords: Current Ratio (CR), Debt to Equity Ratio (DER), Return on Equity Ratio (ROE), Profit Growth