ABSTRACT

Title

: The Effect of Current Ratio, Debt to Equity Ratio, and Total Turnover Asset Against Profit Growth in the Agricultural Sector Listed on the Indonesia Stock Exchange (IDX) for the 2014-2018 Period.

Name Study program : Anisa Azkia : S-1 Accounting

This study aims to determine the effect of Current Ratio, Debt to Equity Ratio, and Total Asset Turnover on profit growth both partially and simultaneously. This study uses a sample of agricultural sector companies listed on the Indonesia Stock Exchange (IDX) for the 2014-2018 period of 65 financial statements or 13 companies. The sampling method is purposive sampling. The type of data used is secondary data sourced from the company's annual report for the 2014-2018 period in agricultural sector companies listed on the Indonesia Stock Exchange (IDX). The analytical method used is multiple linear regression analysis method. The results showed that simultaneous Current Ratio, Debt to Equity Ratio, and Total Asset Turnover significantly affected earnings growth in agricultural sector companies listed on the Indonesia Stock Exchange (IDX) for the 2014-2018 period. Partially Current Ratio and Debt to Equity Ratio have no significant effect on earnings growth, while Total Asset Turnover has a positive and significant effect on earnings growth in the agricultural sector which is listed on the Indonesia Stock Exchange (IDX).

Keywords: Current Ratio (CR), Debt to Equity Ratio (DER), Total Asset Turnover (TATO), Earnings Growth.

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