

ABSTRAK

Rizki Aprilia Nur Azizah, Pengaruh Debt To Asset Ratio (DAR), Return On Equity (ROE), Dan Total Asset Turnover (TATO) Terhadap Pertumbuhan Laba Dengan Kebijakan Deviden Sebagai Variabel Moderasi Pada Perusahaan Industrial Goods Yang Terdaftar Di Bursa Efek Indonesia Periode 2019-2023. Di bawah bimbingan R. Gatot Heru Pranjoto, S.E., M.M. Era globalisasi membawa perubahan besar dalam berbagai bidang kehidupan, termasuk bisnis dan industri. Dalam sektor industri, persaingan semakin tinggi disebabkan adanya tuntutan konsumen terhadap produk berkualitas tinggi dengan harga yang kompetitif. Tujuan penelitian ini adalah untuk mengetahui pengaruh debt to asset ratio, return on equity, dan total asset turnover terhadap pertumbuhan laba dengan kebijakan deviden sebagai variabel moderasi pada perusahaan industrial goods terdaftar di bursa efek indonesia periode 2019-2023. Penelitian ini menggunakan pendekatan kuantitatif. Populasi yang dipilih sejumlah 40 perusahaan. Penentuan sampel yang digunakan yakni metode purposive sampling sebanyak 8 perusahaan sebagai sampel penelitian. Hasil penelitian diperoleh Debt to Asset Ratio dan Return on Equity berpengaruh positif dan signifikan terhadap pertumbuhan laba. Total Asset Turnover berpengaruh negatif dan tidak signifikan terhadap pertumbuhan laba. Kebijakan deviden mampu memoderasi Debt to Asset Ratio dan Total Asset Turnover terhadap pertumbuhan laba. kebijakan deviden tidak mampu memoderasi Return on Equity terhadap pertumbuhan laba.

Kata Kunci: Debt to Asset Ratio, Return on Equity, Total Asset Turnover, Pertumbuhan Laba, Kebijakan Deviden.

ABSTRACT

Rizki Aprilia Nur Azizah, The Effect of Debt To Asset Ratio (DAR), Return On Equity (ROE), and Total Asset Turnover (TATO) on Profit Growth with Dividend Policy as a Moderating Variable in Industrial Goods Companies Listed on the Indonesia Stock Exchange for the 2019-2023 Period. Under the guidance of R. Gatot Heru Pranjoto, S.E., M.M. The era of globalization brings major changes in various areas of life, including business and industry. In the industrial sector, competition is increasing due to consumer demands for high-quality products at competitive prices. The purpose of this study was to determine the effect of debt to asset ratio, return on equity, and total asset turnover on profit growth with dividend policy as a moderating variable in industrial goods companies listed on the Indonesia Stock Exchange for the period 2019-2023. This study uses a quantitative approach. The selected population was 40 companies. The determination of the sample used was the purposive sampling method of 8 companies as research samples. The results of the study obtained Debt to Asset Ratio and Return on Equity have a positive and significant effect on profit growth. Total Asset Turnover has a negative and insignificant effect on profit growth. Dividend policy is able to moderate Debt to Asset Ratio and Total Asset Turnover on profit growth. Dividend policy is unable to moderate Return on Equity on profit growth.

Keywords: *Debt to Asset Ratio, Return on Equity, Total Asset Turnover, Profit Growth, Dividend Policy.*