

ABSTRACT

Moh. Maftuh Ahnan, *The Influence of Current Ratio, Debt To Equity Ratio, Return On Equity, Total Assets Turn Over, and Firm Size on Profit Growth (Study on Non-Banking BUMN Listed on the IDX in 2015-2019). Under the Guidance of Muhammad Asim Asy'ari, S.E., M.Ak.*

The purpose of this research was to determine the effect of Current Ratio (CR), Debt to Equity Ratio (DER), Return On Equity (ROE), Total Assets Turn Over (TATO), and Firm Size on profit growth. This research used a quantitative approach. The population in this research were 20 BUMN companies listed on the IDX in 2015-2019. This research used purposive sampling method and analyzed using multiple linear regression test. The samples obtained from this research were 10 BUMN companies. The results showed that the variable Debt to Equity Ratio (DER) and Return On Equity (ROE) had an effect on the growth of company profits, while the variables Current Ratio (CR), Total Assets Turn Over (TATO) and Firm Size had no effect on company profit growth.

Keywords: Current Ratio (CR), Debt to Equity Ratio (DER), Return On Equity (ROE), Total Assets Turn Over (TATO), and Firm Size, profit growth

ABSTRAK

Moh. Maftuh Ahnan, Pengaruh *Current Ratio*, *Debt to Equity Ratio*, *Return On Equity*, *Total Assets Turn Over*, Dan *Firm Size* Terhadap Pertumbuhan Laba (Studi pada BUMN Non Perbankan Yang Terdaftar di BEI Periode 2015-2019).
Dibawah bimbingan Muhammad Asim Asy'ari, S.E., M.Ak.

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh *Current Ratio* (CR), *Debt to Equity Rasio* (DER), *Return On Equity* (ROE), *Total Assets Turn Over* (TATO), dan *Firm Size* terhadap pertumbuhan laba. Penelitian ini menggunakan pendekatan kuantitatif. Populasi dalam penelitian ini adalah perusahaan BUMN yang terdaftar di BEI tahun 2015-2019 sebanyak 20 perusahaan. Pengambilan sampel menggunakan teknik *purposive sampling* dan dianalisis menggunakan uji regresi linear berganda. Sampel yang diperoleh dari penelitian ini sebanyak 10 perusahaan BUMN. Hasil penelitian menunjukkan bahwa variabel *Debt to Equity Rasio* (DER) dan *Return On Equity* (ROE) berpengaruh terhadap pertumbuhan laba perusahaan, sedangkan variabel *Current Ratio* (CR) dan *Total Assets Turn Over* (TATO), dan *Firm Size* tidak berpengaruh terhadap pertumbuhan laba perusahaan.

Kata Kunci: *Current Ratio* (CR), *Debt to Equity Rasio* (DER), *Return On Equity* (ROE), *Total Assets Turn Over* (TATO), dan *Firm Size*, pertumbuhan laba