

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *working capital to total asset* (WCTA), *debt to equity ratio* (DER), *inventory turn over* (ITO) dan *total asset turn over* (TATO) terhadap pertumbuhan laba. Populasi dalam penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2009-2013. Sampel ditentukan berdasarkan berdasarkan metode *purposive sampling*, sehingga diperoleh sebanyak 7 perusahaan. Teknik analisis data dengan menggunakan analisis regresi linier berganda dengan pertumbuhan laba sebagai variabel dependen, *working capital to total asset* (WCTA), *debt to equity ratio* (DER), *inventory turn over* (ITO) dan *total asset turn over* (TATO) sebagai variabel independen. Pengolahan data menggunakan SPSS versi 16.0 *for windows*. Hasil penelitian ini menyimpulkan bahwa (1) *Working Capital to Total Asset* (WCTA) tidak berpengaruh terhadap pertumbuhan laba, (2) *Debt to Equity Ratio* (DER) tidak berpengaruh terhadap pertumbuhan laba, (3) *Inventory Turn Over* (ITO) tidak berpengaruh terhadap pertumbuhan laba dan (4) *Total Asset Turn Over* (TATO) tidak berpengaruh terhadap pertumbuhan laba.

Kata Kunci : Pertumbuhan Laba, WCTA, DER, ITO dan TATO.

ABSTRACT

This study aims to analyze the effect of working capital to total asset (WCTA), debt to equity ratio (DER), inventory turn over (ITO), and total asset turn over (TATO). The study population was all companies on the Stock Exchange in the year 2009-2013. Sampel was determined by purposive sampling method, a total of 7 companies. Techniques of data analysis using multiple linier rehression analysis with profit growth as the dependen variable. Data processing with SPSS version 16.0 for Windows. Result of this research concluded that (1) Working Capital to Total Asset (WCTA) has no effect to profit growth, (2) Debt to Equity Ratio (DER) has no effect to profit growth, (3) Inventory Turn Over (ITO) has no effect to profit growth, (4) Total Asset Turn Over (TATO) has no effect to profit growth.

Keywords : Profit Growth, WCTA, DER, ITO, and TATO.