

## ABSTRAK

Penelitian ini bertujuan untuk menganalisa pengaruh variabel *Current Ratio*, *Debt to Asset Ratio*, *Debt to Equity Ratio*, *Total Asset Turnover* dan *Net Profit Margin* terhadap Pertumbuhan Laba pada Perusahaan *Food and Beverages* yang Terdaftar di Bursa Efek Indonesia periode 2016-2021. Jenis penelitian ini digolongkan pada penelitian kuantitatif. Populasi dalam penelitian ini adalah perusahaan *Food and Beverages* yang terdaftar di Bursa Efek Indonesia periode 2016-2021. Sedangkan pemilihan sampel diambil dengan menggunakan metode *purposive sampling* sehingga diperoleh sebanyak 19 perusahaan yang dijadikan sampel penelitian ini. Data yang diperoleh merupakan data sekunder dengan menggunakan metode dokumentasi melalui website resmi Bursa Efek Indonesia. Metode analisis data menggunakan uji analisis regresi data panel dan model yang paling tepat digunakan pada penelitian ini yaitu *Common Effect Model* (CEM) dengan menggunakan alat bantu program Eviews 9.

Sampel data diuji dengan menggunakan uji hipotesis dilakukan dengan menggunakan uji F, uji T, dan uji Koefisien Determinasi. Hasil penelitian ini menunjukkan bahwa variabel *Current Ratio*, *Debt to Equity Ratio*, *Total Asset Turnover* dan *Net Profit Margin* berpengaruh positif signifikan terhadap Pertumbuhan Laba. Sedangkan *Debt to Asset Ratio* tidak berpengaruh signifikan terhadap pertumbuhan laba pada perusahaan *Food and Beverages* yang terdaftar di Bursa Efek Indonesia periode 2016-2021.

**Kata kunci:** *Current Ratio*, *Debt to Equity Ratio*, *Total Asset Turnover*, *Net Profit Margin* dan Pertumbuhan Laba.

## ABSTRACT

*This study aims to analyze the influence of the variables Current Ratio, Debt to Asset Ratio, Debt to Equity Ratio, Total Asset Turnover and Net Profit Margin on Profit Growth in Food and Beverages Companies Listed on the Indonesia Stock Exchange for the 2016-2021 period. This type of research is classified as quantitative research. The population in this study is Food and Beverages companies listed on the Indonesia Stock Exchange for the 2016-2021 period. Meanwhile, the selection of samples was taken using the purposive sampling method so that as many as 19 companies were obtained as samples for this study. The data obtained is secondary data using a documented method through the official website of the Indonesian Stock Exchange. The data analysis method uses panel data regression analysis tests and the most appropriate model used in this study is the Common Effect Model (CEM) using the Eviews 9 program tool.*

*Data samples were tested using hypothesis tests performed using the F test, T test, and Coefficient of Determination test. The results of this study show that the variables Current Ratio, Debt to Equity Ratio, Total Asset Turnover and Net Profit Margin have a significant positive effect on Profit Growth. Meanwhile, the Debt to Asset Ratio does not have a significant effect on profit growth in Food and Beverages companies listed on the Indonesia Stock Exchange for the 2016-2021 period.*

**Keywords:** *Current Ratio, Debt to Equity Ratio, Total Asset Turnover, Net Profit Margin and Profit Growth.*