

**PENGARUH *CURRENT RATIO* (CR), *DEBT TO ASSET RATIO* (DAR),  
*TOTAL ASSET TURNOVER* (TATO) DAN *RETURN ON ASSET* (ROA)  
TERHADAP PERTUMBUHAN LABA**

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**ABSTRAK**

Penelitian ini bertujuan untuk membuktikan secara empiris Pengaruh *Current Ratio* (CR), *Debt To Asset Ratio* (DAR), *Total Asset Turnover* (TATO) Dan *Return On Asset* (ROA) Terhadap Pertumbuhan Laba. Dalam penelitian ini terdapat 4 variabel Independen yang diuji, *Current Ratio* (CR), *Debt To Asset Ratio* (DAR), *Total Asset Turnover* (TATO), *Return On Asset* (ROA). Populasi dari penelitian ini adalah perusahaan Manufaktur tahun 2018-2020. Teknik *sampling* yang digunakan adalah *purposive sampling*, sehingga dapat memperoleh sampel sebanyak 12 perusahaan. Penelitian ini dilakukan pada tahun 2018-2020, sehingga jumlah data dalam penelitian ini sebanyak 36 data. Metode analisis yang digunakan adalah regresi linier berganda dengan alat SPSS V.20. Hasil penelitian membuktikan bahwa *Current Ratio* (CR), *Debt To Asset Ratio* (DAR), *Total Asset Turnover* (TATO) berpengaruh terhadap pertumbuhan laba pada perusahaan industri makanan dan minuman yang terdaftar di Bursa Efek Indonesia *Return On Asset* (ROA) tidak berpengaruh terhadap pertumbuhan laba pada perusahaan industri makanan dan minuman yang terdaftar di Bursa Efek Indonesia

**Kata Kunci : *Current Ratio* (CR), *Debt To Asset Ratio* (DAR), *Total Asset Turnover* (TATO), *Return On Asset* (ROA), Pertumbuhan Laba**

# **THE EFFECT OF CURRENT RATIO (CR), DEBT TO ASSET RATIO (DAR), TOTAL ASSET TURNOVER (TATO) AND RETURN ON ASSET (ROA) ON PROFIT GROWTH**

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## **ABSTRACT**

The purpose of this study was to find empirically the effect of Current Ratio (CR), Debt To Asset Ratio (DAR), Total Asset Turnover (TATO) and Return On Assets (ROA) on the Profit Growth. In this study there were 4 independent variables tested, Current Ratio (CR), Debt To Asset Ratio (DAR), Total Asset Turnover (TATO), Return On Asset (ROA). The population of this research was manufacturing companies in 2018-2020. The sampling technique used the purposive sampling to obtain the sample of 12 companies. This research was conducted in 2018-2020. The data in this study was 36 data. The analytical method used the multiple linear regression with SPSS V.20. The result of the study found that the Current Ratio (CR), Debt To Asset Ratio (DAR), Total Asset Turnover (TATO) had an effect on the profit growth in food and beverage industry companies listed on the Indonesia Stock Exchange. Return on Assets (ROA) had no effect on the profit growth in food and beverage industry companies listed on the Indonesia Stock Exchange.

**Keywords:** **Current Ratio (CR), Debt To Asset Ratio (DAR), Total Asset Turnover (TATO), Return On Assets (ROA), Profit Growth**

