PENGARUH *CURRENT RATIO (CR)* DAN *TOTAL ASSET TURNOVER* (TATO) SERTA *DEBT TO EQUITY RATIO* (DER) TERHADAP PERTUMBUHAN LABA PADA PERUSAHAAN SUB SEKTOR TEKSTIL DAN GARMEN YANG TERDAFTAR DI BURSA EFEK INDONESIA

Oleh

Sindy Maula. NIM 2217041201

Jurusan Manajemen

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *current ratio (CR), total asset turnover (TATO), dan debt to equity ratio (DER)* terhadap pertumbuhan laba pada perusahaan subsektor tekstil dan garmen yang terdaftar di Bursa Efek Indonesia. Penelitian ini menggunakan metode kuantitatif dengan analisis regresi linier berganda berdasarkan data sekunder berupa laporan keuangan perusahaan yang diolah menggunakan SPSS. Hasil penelitian menunjukkan bahwa secara simultan *current ratio, total asset turnover, dan debt to equity ratio* berpengaruh signifikan terhadap pertumbuhan laba, sedangkan secara parsial, hanya *current ratio* yang berpengaruh terhadap pertumbuhan laba.

Kata Kata Kunci: *current ratio, total asset turnover, debt to equity ratio,* Pertumbuhan Laba

THE EFFECT OF CURRENT RATIO (CR) AND TOTAL ASSET TURNOVER (TATO) AND DEBT TO EQUITY RATIO (DER) ON PROFIT GROWTH IN TEXTILE AND GARMENT SUB-SECTOR COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE

By

Sindy Maula. NIM 2217041201

Management Department

ABSTRACT

This study aims to determine the effect of current ratio (CR), total asset turnover (TATO), and debt to equity ratio (DER) on profit growth in textile and garment subsector companies listed on the Indonesia Stock Exchange. This study uses a quantitative method with multiple linear regression analysis based on secondary data in the form of company financial statements processed using SPSS. The results of the study show that simultaneously the current ratio, total asset turnover, and debt to equity ratio have a significant effect on profit growth, while partially, only the current ratio has an effect on profit growth.

Keywords: current ratio, total asset turnover, debt to equity ratio, Profit Growth