

PENGARUH *CURRENT RATIO* DAN *TOTAL ASSETS TURNOVER* SERTA *DEBT TO EQUITY RATIO* TERHADAP PERTUMBUHAN LABA PADA PERUSAHAAN SUB SEKTOR OTOMOTIF DAN KOMPONEN YANG TERDAFTAR DI BURSA EFEK INDONESIA

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *current ratio*, *total assets turnover* dan *debt to equity ratio* terhadap pertumbuhan laba. Desain penelitian yang digunakan dalam penelitian ini adalah kuantitatif kausal. Subjek dalam penelitian ini adalah Perusahaan Sub Sektor Otomotif dan Komponen yang terdaftar di Bursa Efek Indonesia dan objek dalam penelitian ini adalah *current ratio*, *total assets turnover* dan *debt to equity ratio* terhadap pertumbuhan laba. Data dikumpulkan dengan pencatatan dokumen dan dianalisis dengan analisis regresi liner berganda. Hasil penelitian menunjukkan bahwa (1) *current ratio*, *total assets turnover* dan *debt to equity ratio* berpengaruh signifikan terhadap pertumbuhan laba, (2) *current ratio* berpengaruh negatif dan signifikan terhadap pertumbuhan laba, (3) *total assets turnover* berpengaruh positif dan signifikan terhadap pertumbuhan laba dan (4) *debt to equity ratio* berpengaruh negatif dan signifikan terhadap pertumbuhan laba pada Perusahaan Sub Sektor Otomotif dan Komponen yang terdaftar di Bursa Efek Indonesia.

Kata Kunci: CR, TATO, DER, pertumbuhan laba.

**THE EFFECT OF CURRENT RATIO AND TOTAL
ASSET TURNOVER AND DEBT TO EQUITY RATIO
ON PROFIT GROWTH IN AUTOMOTIVE SUB
SECTOR COMPANIES
AND REGISTERED COMPONENTS
ON THE INDONESIA STOCK EXCHANGE**

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ABSTRACT

This study aims to examine the effect of the current ratio, total assets turnover and debt to equity ratio on profit growth. The research design used in this study is causal quantitative. The subjects in this study are the Automotive and Component Sub-Sector Companies listed on the Indonesia Stock Exchange and the objects in this study are the current ratio, total assets turnover and debt to equity ratio on profit growth. Data were collected by recording documents and analyzed by multiple linear regression analysis. The results showed that (1) the current ratio, total assets turnover and debt to equity ratio had a significant effect on profit growth, (2) the current ratio had a negative and significant effect on profit growth, (3) total assets turnover had a positive and significant effect on profit growth. and (4) the debt to equity ratio has a negative and significant effect on profit growth in the Automotive and Component Sub-Sector Companies listed on the Indonesia Stock Exchange.

Keywords: CR, TATO, DER, profit growth.