

ABSTRAK

PENGARUH *CURRENT RATIO* (CR), *DEBT EQUITY RATIO* (DER), *TOTAL ASSET TURN OVER* (TATO) DAN *NET PROFIT MARGIN* (NPM) TERHADAP PERTUMBUHAN LABA

(Survei Pada Perusahaan Sektor Energi yang Terdaftar di Bursa Efek Indonesia Periode 2017-2022)

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Tujuan penelitian ini untuk mengetahui: (1) *Current Ratio*, *Debt Equity Ratio*, *Total Asset Turn Over*, *Net Profit Margin* dan Pertumbuhan Laba pada Perusahaan Sektor Energi Yang Terdaftar di Bursa Efek Indonesia. (2) Pengaruh secara parsial antara *Current Ratio*, *Debt Equity Ratio*, *Total Asset Turn Over* dan *Net Profit Margin* terhadap Pertumbuhan Laba pada Perusahaan Sektor Energi Yang Terdaftar di Bursa Efek Indonesia. (3) Pengaruh secara simultan antara *Current Ratio*, *Debt Equity Ratio*, *Total Asset Turn Over* dan *Net Profit Margin* terhadap Pertumbuhan Laba pada Perusahaan Sektor Energi Yang Terdaftar di Bursa Efek Indonesia. Populasi yang digunakan yaitu Perusahaan Sektor Energi periode 2017-2022. Sampel yang digunakan merupakan teknik *purposive sampling* dan menggunakan sampel sebanyak 16 Perusahaan Sektor Energi. Metode penelitian yang digunakan adalah penelitian kuantitatif. Analisis yang digunakan merupakan analisis regresi linear berganda dengan alat bantu *software* IBM SPSS 25 yang memiliki kemampuan analisis yang sangat luas serta mampu mengakses data dari berbagai jenis format data. Berdasarkan hasil penelitian dapat diketahui bahwa: (1) *Current Ratio* secara parsial berpengaruh negatif dan tidak signifikan terhadap Pertumbuhan Laba. (2) *Debt Equity Ratio* secara parsial berpengaruh positif dan tidak signifikan terhadap Pertumbuhan Laba. (3) *Total Asset Turn Over* secara parsial berpengaruh positif dan tidak signifikan terhadap Pertumbuhan Laba. (4) *Net Profit Margin* secara parsial berpengaruh positif dan signifikan terhadap Pertumbuhan Laba pada Perusahaan Sektor Energi yang Terdaftar di Bursa Efek Indonesia periode 2017-2022.

Kata kunci: *Current Ratio*, *Debt Equity Ratio*, *Total Asset Turn Over*, *Net Profit Margin*, Pertumbuhan Laba

ABSTRACT

THE EFFECT OF CURRENT RATIO (CR), DEBT EQUITY RATIO (DER), TOTAL ASSET TURNOVER (TATO) AND NET PROFIT MARGIN (NPM) ON PROFIT GROWTH

*(Survey of Energy Sector Companies Listed on the Indonesia Stock Exchange for
the Period 2017-2022)*

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The purpose of this study was to determine: (1) Current Ratio, Debt Equity Ratio, Total Asset Turn Over, Net Profit Margin and Profit Growth in Energy Sector Companies Listed on the Indonesia Stock Exchange. (2) Partial influence between Current Ratio, Debt Equity Ratio, Total Asset Turn Over and Net Profit Margin on Profit Growth in Energy Sector Companies Listed on the Indonesia Stock Exchange. (3) The simultaneous influence between Current Ratio, Debt Equity Ratio, Total Asset Turn Over and Net Profit Margin on Profit Growth in Energy Sector Companies Listed on the Indonesia Stock Exchange. The population used is the Energy Sector Company for the period 2017-2022. The sample used was purposive sampling technique and used a sample of 16 Energy Sector Companies. The research method used is quantitative research. The analysis used is multiple linear regression analysis with IBM SPSS 25 software tool which has very extensive analysis capabilities and is able to access data from various types of data formats and provide accurate results. Based on the research results it can be seen that: (1) Current Ratio partially has a negative and insignificant effect on Earnings Growth. (2) Debt Equity Ratio partially has a positive and insignificant effect on Profit Growth. (3) Total Asset Turn Over partially has a positive and insignificant effect on Profit Growth. (4) Net Profit Margin partially has a positive and significant effect on Profit Growth in Energy Sector Companies Listed on the Indonesia Stock Exchange for the period 2017-2022.

Keywords: Current Ratio, Debt Equity Ratio, Total Asset Turn Over, Net Profit Margin, Profit Growth