

**PENGARUH *CURRENT RATIO* (CR), *DEBT TO EQUITY RATIO* (DER),
DAN *TOTAL ASSETS TURNOVER* (TATO) TERHADAP PERTUMBUHAN
LABA (STUDI KASUS PT. SUMBER ALFARIA TRIJAYA, TBK)
PERIODE 2013-2017**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *Current Ratio* (CR), *Debt To Equity Ratio* (DER), dan *Total Assets Turnover* (TATO) terhadap Pertumbuhan Laba di PT. Sumber Alfaria Trijaya, Tbk pada periode 2013-2017 baik secara parsial maupun simultan.

Segi data yang digunakan adalah data sekunder yaitu laporan keuangan per triwulan. Metode penelitian yang digunakan adalah metode deskriptif dan verifikatif dengan analisis Uji Asumsi Klasik yang terdiri dari Uji Normalitas, Uji Multikolonieritas, Uji Autokorelasi, dan Uji Heteroskedastisitas, Uji Analisis Regresi Linear Berganda, Uji Koefisien Korelasi, Koefisien Determinasi dan pengujian hipotesis menggunakan Uji Parsial (Uji t), dan Uji Simultan (Uji F) dengan pengolahan data menggunakan *software Statistical Package For Social Sciences* (SPSS) versi 23.0.

Hasil penelitian ini menunjukkan bahwa secara parsial *Current Ratio* (CR) dan *Debt To Equity Ratio* (DER) berpengaruh signifikan terhadap Pertumbuhan Laba, dan *Total Assets Turnover* (TATO) tidak berpengaruh dan tidak signifikan terhadap Pertumbuhan Laba. Secara simultan *Current Ratio* (CR), *Debt To Equity Ratio* (DER), dan *Total Assets Turnover* (TATO) memiliki pengaruh yang signifikan terhadap Pertumbuhan Laba. Dari ketiga variabel tersebut terhadap Pertumbuhan Laba dilihat dari nilai *R Square* sebesar 37,5% sedangkan sisanya 62,5% dipengaruhi oleh faktor atau variabel lain yang tidak termasuk kedalam penelitian.

Kata Kunci: *Current Ratio* (CR), *Debt To Equity Ratio* (DER), *Total Assets Turnover* (TATO), Pertumbuhan Laba

THE EFFECT OF CURRENT RATIO (CR), DEBT TO EQUITY RATIO (DER), AND TOTAL ASSETS TURNOVER (TATO) ON PROFIT GROWTH (CASE STUDY PT. SUMBER ALFARIA TRIJAYA, TBK) THE PERIOD 2013-2017

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ABSTRACT

Purpose of this research is to examine of the impact of Current Ratio (CR), Debt To Equity Ratio (DER), And Total Assets Turnover (TATO) on Profit Growth in pt. Sumber Alfaria Trijaya, Tbk period 2013-2017 either partially or simultaneously.

The data aspect used is secondary data, namely quarterly financial statements. The method of the research used are descriptive and verificative method with analysis of classic assumption test which includes of test of normality, test of multicollinearity, test of autocorrelation, test of heteroscedasticity, test of multiple linear regression analysis, test of coefficient of correlation, coefficient of determination, and hypothesis testing using the of partially (Uji t), and test of simultaneously (Uji F) with data using software Statistical Package For Social Sciences (SPSS) version 23.0.

The result partial research show that Current Ratio (CR) and Debt To Equity ratio (DER) has significant effect on profit growth, and Total Assets Turnover (TATO) have no significant and no effect on profit growth. By simultaneously Current Ratio (CR), Debt To Equity Ratio (DER), and Total Assets Turnover (TATO) that has significant influence on profit growth. Of these three variables on profit growth of the R Square value of 37,5% while the remaining 62,5% is influenced by other factors or variables that do not belong to the study.

Keywords: Current Ratio (CR), Debt To Equity Ratio (DER), Total Assets Turnover (TATO), Profit Growth