

ABSTRAK

SARMAN.2024. Pengaruh Rasio Keuangan Terhadap Pertumbuhan Laba Pada Perusahaan Makanan dan Minuman Yang Terdaftar di Bursa Efek Indonesia. Skripsi. Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh : Idra Wahyuni dan Masrullah.

Tujuan dari penelitian ini adalah untuk mengumpulkan data yang menunjukkan bagaimana berbagai rasio keuangan mempengaruhi pertumbuhan laba perusahaan. Beberapa rasio yang digunakan dalam analisis adalah *Current Ratio* (CR), *Debt to Equity Ratio* (DER), *Net Profit Margin* (NPM), *Total Asset Turnover* (TATO) dan Pertumbuhan Laba (Y). Penelitian ini mencakup periode waktu dari tahun 2021 hingga 2023 dan terbatas pada perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia. Delapan Belas perusahaan-perusahaan tersebut menjadi sampel penelitian ini. Uji-t digunakan untuk menguji hipotesis, uji asumsi klasik dan model analisis regresi linear berganda digunakan untuk analisis data dalam penelitian ini. Investigasi secara parsial menunjukkan bahwa *Current Ratio* (CR) ditemukan tidak berpengaruh terhadap pertumbuhan laba, *Debt to Equity Ratio* (DER), *Net Profit Margin* (NPM), maupun *Total Asset Turnover* (TATO) berpengaruh secara signifikan terhadap pertumbuhan laba. *Current Ratio* (CR), *Debt to Equity Ratio* (DER), *Net Profit Margin* (NPM), dan *Total Asset Turnover* (TATO) digunakan sebagai variabel independen dan Pertumbuhan Laba (Y) sebagai variabel dependen dalam penelitian ini.

Kata Kunci : *Current Ratio* (CR), *Debt to Equity Ratio* (DER), *Net Profit Margin* (NPM), *Total Asset Turnover* (TATO), Pertumbuhan Laba (Y).

ABSTRACT

SARMAN.2024. *The Effect of Financial Ratios on Profit Growth in Food and Beverage Companies Listed on the Indonesia Stock Exchange. Thesis. Department of Accounting, Faculty of Economics and Business, University of Muhammadiyah Makassar. Guided by Idra Wahyuni and Masrullah.*

The purpose of this study is to collect data that shows how various financial ratios affect the company's profit growth. Some of the ratios used in the analysis are Current Ratio (CR), Debt to Equity Ratio (DER), Net Profit Margin (NPM), Total Asset Turnover (TATO) and Profit Growth (Y). The study covers a time period from 2021 to 2023 and is limited to food and beverage companies listed on the Indonesia Stock Exchange. Eighteen of these companies were sampled in this study. The t-test was used to test the hypothesis, the classical assumption test and the multiple linear regression analysis model were used for data analysis in this study. The partial investigation showed that the Current Ratio (CR) was found to have no effect on profit growth, Debt to Equity Ratio (DER), Net Profit Margin (NPM), and Total Asset Turnover (TATO) had a significant effect on profit growth. Current Ratio (CR), Debt to Equity Ratio (DER), Net Profit Margin (NPM), and Total Asset Turnover (TATO) are used as independent variables and Profit Growth (Y) is the dependent variable in this study.

Keywords: *Current Ratio (CR), Debt to Equity Ratio (DER), Net Profit Margin (NPM), Total Asset Turnover (TATO), Profit Growth (Y).*

