PENGARUH KINERJA KEUANGAN TERHADAP PERTUMBUHAN LABA PADA PERUSAHAAN OTOMOTIF DI BURSA EFEK INDONESIA (BEI)

ABSTRAK

Penelitian ini bertujuan penelitian ini adalah untuk mengetahui pengaruh kinerja keuangan yang diukur dengan *current ratio*, *quick ratio*, *debt to equity ratio*, *debt to asset ratio*, *total asset turnover*, *inventory turnover*, *net profit margin*, dan *gross profit margin* terhadap pertumbuhan laba pada perusahaan otomotif di Bursa Efek Indonesia. Metode Pengambilan sampel menggunakan metode purposive sampling dari tiga belas perusahaan yang terdaftar di Bursa Efek Indonesia pada tahun 2016-2020, hanya dua belas perusahaan yang digunakan dalam sampel penelitian. Metode analisis data dengan menggunakan analisis regresi linier berganda. Hasil pengujian menunjukkan bahwa model analisis regresi linier berganda yang digunakan dalam penelitian layak dan dapat dipergunakan pada analisis berikutnya. Hasil pengujian koefisien regresi secara parsial menunjukkan bahwa variabel *current ratio*, *debt to equity ratio*, *debt to asset ratio*, *total asset turnover*, *inventory turnover*, *net profit margin*, dan *gross profit margin* berpengaruh signifikan terhadap pertumbuhan laba hanya variabel *quick ratio* yang tidak berpengaruh signifikan terhadap pertumbuhan laba. Hasil koefisien regresi secara simultan semua variabel yaitu *current ratio*, *quick ratio*, *debt to equity ratio*, *debt to asset ratio*, *total asset turnover*, *inventory turnover*, *net profit margin*, dan *gross profit margin* berpengaruh signifikan terhadap pertumbuhan laba. Hasil koefisien determinasi (Ajusted R square) ditunjukkan dengan nilai sebesar 0.511 atau 51,1 % menunjukkan kontribusi dari variabel bebas adalah sebesar 51,1% sedangkan sisanya (100% - 51,1 % = 48,9%) dipengaruhi oleh variabel yang lain di luar model regresi yang tidak diteliti di penelitian ini.

Kata Kunci: current ratio, quick ratio, debt to equity ratio, debt to asset ratio, total asset turnover, inventory turnover, net profit margin, gross profit margin, **pertumbuhan laba.**

EFFECT OF FINANCIAL PERFORMANCE ON PROFIT GROWTH IN
AUTOMOTIVE COMPANIES IN INDONESIA STOCK EXCHANGE
(IDX)

ABSTRACT

This study aims to determine the effect of financial performance as measured by the current ratio, quick ratio, debt to equity ratio, debt to asset ratio, total asset turnover, inventory turnover, net profit margin, and gross profit margin on earning growth in the company. automotive on the Indonesia Stock Exchange. Methods Sampling using purposive sampling method from thirteen companies listed on the Indonesia Stock Exchange in 2016-2020, only twelve companies were used in the research sample. The method of data analysis using multiple linear regression analysis. The test results show that the multiple linear regression analysis model used in the study is feasible and can be used in the next analysis. The results of the partial regression coefficient test show that the variable current ratio, debt to equity ratio, debt to asset ratio, total asset turnover, inventory turnover, net profit margin, and gross profit margin have a significant effect on earning growth, only the quick ratio variable has no significant effect. to earning growth. The results of the simultaneous regression coefficients of all variables, namely the current ratio, quick ratio, debt to equity ratio, debt to asset ratio, total asset turnover, inventory turnover, net profit margin, and gross profit margin have a significant effect on earning growth. The result of the coefficient of determination (Ajusted R square) is indicated by a value of 0.511 or 51.1% indicating the contribution of the independent variable is 51.1% while the rest (100% - 51.1% = 48.9%) is influenced by other variables. outside the regression model which was not examined in this study.

Keywords: current ratio, quick ratio, debt to equity ratio, debt to asset ratio, total asset turnover, inventory turnover, net profit margin, gross profit margin, and earning growth