

ABSTRAK

Fakultas Ekonomi dan Bisnis
Program Studi S-1 Manajemen
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Noviansyah

120.2018.211

PENGARUH *CURRENT RATIO* (CR), *RETURN ON EQUITY* (ROE), *TOTAL ASSET TURNOVER* (TATO) DAN *DEBT TO EQUITY RATIO* (DER) TERHADAP PERTUMBUHAN LABA PERUSAHAAN DITINJAU DARI SUDUT PANDANG ISLAM (Studi Kasus Pada Perusahaan Go Public Sektor Barang Konsumsi Yang Terdaftar Di Bursa Efek Indonesia Periode 2012-2021)

Uraian Abstrak

Tujuan dilakukan penelitian ini adalah untuk mengetahui Pengaruh *Current Ratio* (CR), *Return On Equity* (ROE), *Total Asset Turnover* (TATO), dan *Debt to Equity Ratio* (DER) Terhadap Pertumbuhan Laba Perusahaan Barang Konsumsi yang terdaftar di Bursa Efek Indonesia periode tahun 2012-2021. Metode penelitian yang digunakan adalah metode penelitian kuantitatif dan menggunakan data sekunder. Sampel yang digunakan sebanyak 18 perusahaan melalui metode *purposive sampling*. Metode analisis yang digunakan adalah teknik analisis regresi data panel dengan tingkat signifikan 5%. Hasil dari penelitian ini menunjukkan bahwa : (1) *Current Ratio* (CR) berpengaruh tidak signifikan terhadap Pertumbuhan Laba, (2) *Return On Equity* (ROE) berpengaruh positif dan signifikan terhadap Pertumbuhan Laba, (3) *Total Asset Turnover* (TATO) berpengaruh positif dan signifikan terhadap Pertumbuhan Laba, (4) *Debt to Equity Ratio* berpengaruh tidak signifikan terhadap Pertumbuhan Laba, (6) *Current Ratio* (CR), *Return On Equity* (ROE), *Total Asset Turnover* (TATO), dan *Debt to Equity Ratio* (DER) secara simultan berpengaruh signifikan terhadap Pertumbuhan Laba. Serta ditinjau dari sudut pandang Islam, kegiatan yang dilakukan berkaitan dengan jual-beli Saham diperbolehkan namun harus sesuai dengan Syari'at dan ketentuan-ketentuan Islam.

Kata Kunci: *Current Ratio* (CR), *Return On Equity* (ROE), *Total Asset Turnover* (TATO), dan *Debt to Equity Ratio* (DER), Pertumbuhan Laba

ABSTRACT

*Faculty of Economics and
Business
Study Program S-I Management
2022*

Noviansyah

120.2018.211

THE EFFECT CURRENT RATIO (CR), RETURN ON EQUITY (ROE), TOTAL ASSET TURNOVER (TATO) DAN DEBT TO EQUITY RATIO (DER) ON PROFIT GROWTH FROM ISLAMIC POINT OF VIEW (Study of Consumer Goods Companies Listed on the Indonesian Stock Exchange for the 2012-2017 Period)

Abstract Description

The Purpose of this study is to Current Ratio (CR), Return On Equity (ROE), Total Asset Turnover (TATO), dan Debt to Equity Ratio (DER) Againsts on Profit Growth of Consumer Goods Companies listed on the Indonesian Stock Exchange for the period 2012-2017. The research method used is quantitative research methods and use secondary data. The sample used as many as 18 companies through purposive sampling method. The analytical method used is panel data regression analysis technique with a significant level 5%. The result of this study indicate that: (1) Current Ratio (CR) has no significant effect on Profit Growth (2) Return On Equity (ROE) has a positive and significant effect on Profit Growth (3) Total Asset Turnover (TATO) has a positive and significant effect on Profit Growth (4) Debt to Equity Ratio (DER) has no significant on Profit Growth (5) Current Ratio (CR), Return On Equity (ROE), Total Asset Turnover (TATO), Debt to Equity Ratio (DER) simultaneously have a significant effect on Profit Growth. And viewed from an Islamic point of view, the activities carried out related to the sale and purchase of shares are allowed but must be in accordance with the Shari'ah and Islamic provisions.

Keyword: Current Ratio (CR), Return On Equity (ROE), Total Asset Turnover (TATO), Debt to Equity Ratio (DER), Profit Growth