

## ABSTRAK

Fakultas Ekonomi dan Bisnis  
Program Studi S-1 Akuntansi  
2021

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121.2017.038

### **Pengaruh *Return On Asset (ROA)*, *Current Ratio (CR)*, *Debt To Equity Ratio (DER)*, Dan *Total Aset Turnover (TATO)* Terhadap Perubahan Laba Dan Tinjauannya Dari Sudut Pandang Islam**

#### **Uraian Abstrak**

Penelitian ini bertujuan untuk menguji pengaruh *Current Ratio (CR)*, *Total Aset Turnover (TATO)*, *Return On Asset (ROA)*, *Debt To Equity Ratio (DER)*, Terhadap Perubahan Laba pada perusahaan Manufaktur sektor Industri Barang Konsumsi di Bursa Efek Indonesia periode 2016-2021. Penelitian menggunakan data sekunder yaitu perusahaan Manufaktur sektor Industri Barang Konsumsi yang listing dari tahun 2016-2021. Metode analisis yang digunakan adalah regresi berganda menggunakan aplikasi SPSS versi 25.0. berdasarkan hasil penelitian menunjukkan bahwa variabel *Return On Asset (ROA)* berpengaruh signifikan terhadap Perubahan Laba, sedangkan *Current Ratio (CR)*, *Debt To Equity Ratio (DER)*, dan *Total Aset Turnover (TATO)* tidak berpengaruh signifikan terhadap Perubahan Laba.

**Kata Kunci** : Perubahan Laba, *Return On Asset (ROA)*, *Current Ratio (CR)*, *Debt To Equity Ratio (DER)*, Dan *Total Aset Turnover (TATO)*.

## **ABSTRACT**

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2021

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**The Effect Of The Return On Asset (ROA), Current Ratio (CR), Debt To Equity Ratio (DER), and Total Asset Turnover (TATO) Against profit Change And its Overview from the Islamic Point of View.**

### **Abstract Description**

This study aims to examine the effect of the Return On Asset (ROA), Current Ratio (CR), Debt To Equity Ratio (DER), and Total Asset Turnover (TATO) to profit change at Manufacturing companies in the Consumer Goods Industry sector in the Indonesia Stock Exchange for the period 2016-2021. The study used secondary data, namely manufacturing companies in the consumer goods industry sector during the period 2016-2021. The analytical method used is multiple regression using the SPSS version 25.0 application. Based on the results of the research shows that the variables Return On Asset (ROA) have a significant effect on to changes in earnings, sedangkan Current Ratio (CR), Debt To Equity Ratio (DER), and Total Aset Turnover (TATO) does not have a significant effect on to profit change.

**Keywords** : Profit Change, Return On Asset (ROA), Current Ratio (CR), Debt To Equity Ratio (DER), And Total Aset Turnover (TATO).