ABSTRAK

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PENGARUH *CURRENT RATIO* DAN *RETURN ON EQUITY* TERHADAP PERTUMBUHAN LABA PERUSAHAAN (STUDI KASUS PADA PERUSAHAAN SEKTOR INDUSTRI BARANG KONSUMSI YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2014 – 2018)

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Tujuan dalam penelitian ini untuk menguji pengaruh *current ratio* dan *return on equity* terhadap pertumbuhan laba pada perusahaan manufaktur sektor industry barang konsumsi yang terdaftar di Bursa Efek Indonesia. Dengan populasi sebanyak 25 perusahaan. Setelah dilakukan penelitian, terdapat 18 perusahaan yang memenuhi kriteria. Metode pengambilan sampel dilakukan dengan metode purposive sampling.

Berdasarkan hasil penelitian yang telah dilaksanakan bahwa secara parsial *current ratio* tidak berpengaruh terhadappertumbuhan laba, sedankan return on equity berpengaruh terhadap pertumbuhan laba. Sedangkan secara simultan menunjukkan bahwa nilai probabilitas sebesar 0.013 < 0.05 maka secara bersamaan current ratio dan return on equity berpengaruh signifikan terhadap pertumbuhan laba pada Sektor sektor industry barang konsumsi yang terdatar di Bursa Efek Indonesia. Niali R square sebesar 0,11 atau sebesar 11% menjelaskan bahwa current ratio dan return on equity dapat mempengaruhi pertumbuhan laba pada perusahaan manufaktur sektor industry barang konsumsi yang terdatar di Bursa Efek Indonesia sementara sisanya dipengaruhi oleh variabel lainnya.

Kunci : *current ratio, return on equity*, pertumbuhan laba

ABSTRACK

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THE EFFECT OF CURRENT RATIO AND RETURN ON EQUITY ON CORPORATE PROFIT GROWTH (CASE STUDY ON CONSUMER GOODS INDUSTRY SECTOR COMPANIES LISTED ON INDONESIA STOCK EXCHANGE PERIOD 2014 – 2018)

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The purpose of this study is to examine the effect of the current ratio and return on equity on profit growth in manufacturing companies in the consumer goods industry listed on the Indonesia Stock Exchange. With a population of 53 companies. After conducting the research, there were 18 companies that met the criteria. The sampling method was done by using purposive sampling method.

Based on the results of research that has been carried out, partially the current ratio has no effect on profit growth and return on equity has an effect on profit growth. Meanwhile, simultaneously it shows that the probability value is 0.013 <0.05, so simultaneously the current ratio and return on equity have a significant effect on profit growth in the consumer goods industry sector which is flat on the Indonesia Stock Exchange. The R square value of 0.11 or 11% explains that the current ratio and return on equity can affect profit growth in manufacturing companies in the consumer goods industry sector which are flattened on the Indonesia Stock Exchange, while other variables are used.

Keywords : current ratio, return on equity, profit growth