

ANALISIS PENGARUH *QUICK RATIO (QR)*, *DEBT TO EQUITY RATIO (DER)*, *TOTAL ASSET TURNOVER (TATO)* DAN *GROSS PROFIT MARGIN (GPM)* TERHADAP PERTUMBUHAN LABA PERUSAHAAN MAKANAN DAN MINUMAN YANG TERDAFTAR DI BURSA EFEK INDONESIA

ABSTRAK

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Penelitian ini bertujuan untuk mengetahui pengaruh *Quick ratio (QR)*, *Debt To Equity Ratio (DER)*, *Total Asset Turnover (TATO)* dan *Gross Profit Margin (GPM)* berpengaruh terhadap pertumbuhan laba secara parsial dan simultan. Peneliti ini termasuk peneliti deskriptif kuantitatif, peneliti kuantitatif merupakan peneliti dengan menggunakan data berupa angka-angka yang kemudian dikembangkan dengan mencari informasi factual dan membuat evaluasi.

Hasil penelitian menunjukkan bahwa *Quick Ratio (QR)* tidak berpengaruh terhadap pertumbuhan laba, *Debt to Equity Ratio (DER)* berpengaruh terhadap pertumbuhan laba, *Total Assets Turnover (TATO)* berpengaruh terhadap pertumbuhan laba, dan *Gross profit margin (GPM)* berpengaruh terhadap pertumbuhan laba, dan *Quick Ratio (QR)*, *Debt To equity Ratio (DER)*, *Total Asset Turnover (TATO)* dan *Gross Profit Margin (GPM)* berpengaruh simultan terhadap pertumbuhan laba.

Saran dalam penelitian ini sebaiknya bagi investor atau pemegang saham yang telah menanamkan modalnya pada perusahaan, peneliti ini memberikan penjelasan bahwa perusahaan subsector makanan dan minuman cukup baik dalam menghasilkan laba, penggunaan atau pengelolaan dana yang baik dan mampu untuk menjaga likuiditas dengan baik

Kata Kunci : Laba dan *Quick Ratio (QR)*, *Debt To Equity Ratio (DER)*, *Total Assets Turnover (TATO)*, *Gross Profit Margin (GPM)* dan Pertumbuhan Laba

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ABSTRAK

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This research aims to know *the influence of the Quick ratio (QR), Debt To Equity Ratio (DER), Total Asset Turnover (TATTOOS) and Gross Profit Margin (GPM)* to partially profit growth and simultaneous. These researchers include a descriptive quantitative researcher, quantitative researchers is penlitit by using the data in the form of numbers-amnka which was later developed by finding factual information and make an evaluation.

The results of studies indicating that the *Quick Ratio (QR)* has no effect against the growth of profits, *Debt to Equity Ratio (DER)* effect on growth of profits, *Total Assets Turnover (TATTOO)* against the best profit growth, *the Gross profit margin (GPM)* effect on growth in earnings, and *the Quick Ratio (QR), Debt To equity Ratio (DER), Total Asset Turnover (TATTOOS) and Gross Profit Margin (GPM)* simultaneous influential towards growth profit.

Advice in these researchers should for investors or shareholders that has been instilled in the company capital, researchers gave the explanation that the company's food and beverage subsector is quite good in generating profit, use or good management of funds and unable to keep up with the good liquidity

Keywords: Profit and Quick Ratio (QR), Debt To Equity Ratio (DER), Total Assets Turnover (TATTOO), the Gross Profit Margin (GPM) and profit growth