

**Pengaruh *Total Asset Turnover* Dan *Debt To Equity Ratio* Terhadap
Pertumbuhan Laba**

**Studi Pada Perusahaan *Retail* Barang
Di Bursa Efek Indonesia Tahun 2018-2021**

Abstrak

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Penelitian ini bertujuan untuk mengetahui apakah *Total Asset Turnover* dan *Debt To Equity Ratio* berpengaruh terhadap Pertumbuhan Laba. Jenis penelitian ini adalah kuantitatif yang digunakan untuk meneliti populasi atau sampel yang telah ditentukan. Dalam penelitian ini pengambilan sampel menggunakan teknik *purposive sampling* yakni berdasarkan kuota yang telah ditentukan dengan kriteria tertentu berdasarkan pada kepentingan atau tujuan penelitian. Jumlah perusahaan yang memenuhi kriteria sample sebanyak 18 perusahaan sektor *retail* barang yang terdaftar di Bursa Efek Indonesia (BEI) periode 2018-2021. Penelitian menggunakan *signaling theory*, pengukuran variabel dengan skala rasio, jenis data kuantitatif, metode analisis data dilakukan dengan Uji Statistik Deskriptif, uji persyaratan analisa yaitu; Uji Normalitas Data, Uji multikolinieritas Data, Uji Auto Korelasi, Uji Heterokedastisitas, serta teknik analisis dan Uji Hipotesis yaitu ; Uji t, Uji Koefisien Determinasi (R-Square), dan Uji Analisis Regresi Linier Berganda dengan bantuan program SPSS.

Hasil pengujian melalui uji t didapat bahwa hipotesis pertama penelitian ini diterima sehingga Rasio *Total Asset Turnover* dinyatakan berpengaruh positif terhadap Pertumbuhan Laba. Selanjutnya hipotesis kedua penelitian ini juga diterima, yang menyatakan bahwa *Debt to Equity Ratio* berpengaruh negatif terhadap Pertumbuhan Laba.

Kata Kunci: *Total Asset Turnover, Debt to Equity Ratio, Pertumbuhan Laba, Purposive Sampling, Signaling Theory.*

***Effect of Total Asset Turnover and Debt To Equity Ratio on Profit Growth
Study on Goods Retail Companies
On the Indonesian Stock Exchange 2018-2021***

Abstract

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This research aims to find out whether Total Asset Turnover and Debt To Equity Ratio have an effect on Profit Growth. This type of research is quantitative which is used to examine a predetermined population or sample. In this research, samples were taken using a purposive sampling technique, namely based on quotas that have been determined with certain criteria based on the interests or objectives of the research. The number of companies that meet the sample criteria is 18 companies in the retail goods sector listed on the Indonesia Stock Exchange (BEI) for the 2018-2021 period. The research uses signaling theory, measuring variables using a ratio scale, quantitative data types, data analysis methods carried out using Descriptive Statistics Tests, analysis requirements tests, namely; Data Normality Test, Data Multicollinearity Test, Auto Correlation Test, Heteroscedasticity Test, as well as analysis techniques and Hypothesis Testing, namely; T test, Coefficient of Determination Test (R-Square), and Multiple Linear Regression Analysis Test with the help of the SPSS program.

The test results via the t test showed that the first hypothesis of this research was accepted so that the Total Asset Turnover Ratio was stated to have a positive effect on Profit Growth. Furthermore, the second hypothesis of this research is also accepted, which states that the Debt to Equity Ratio has a negative effect on Profit Growth.

Keywords: Total Asset Turnover, Debt to Equity Ratio, Profit Growth, Purposive Sampling, Signaling Theory.