

PENGARUH RASIO KEUANGAN TERHADAP PERTUMBUHAN LABA (STUDI  
KASUS PADA PERUSAHAAN MAKANAN DAN MINUMAN YANG  
TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2011-2015)

Oleh : Evi Shellyanti

This research wants to examine the effects of Working Capital to Total Asset (WCTA), Current Liabilities To Inventory (CLI), Operating Income to Total Assets (OITL), Total Asset Turnover (TAT), Net Profit Margin (NPM) dan Gross Profit Margin (GPM) to profit growth of food and beverage company either partially or simultaneously. The data analysis was done using Econometric Software Eviews 8.0. The sampling technique used in this research is purposive sampling, with some criterias, those are: (1) the food and beverage company listed in BET in research period and still operating consistently in the research period; (2) the available of financial statement as the research period; (3) the food and beverage company has not negative profit; (4) the food and beverage company has not change their company's name in the research periode. The data used are the financial statements and financial ratios of each sample companies, which is published through the website [www.idx.co.id](http://www.idx.co.id). The result of this research shows that partially Net Profit Margin (NPM) and Gross Profit Margin (GPM) significantly influence on Profit Growth, whereas Working Capital to Total Asset (WCTA), Current Liability to Inventory (CLI), Operating Income to Total Liabilities (OITL) and Total Asset Turnover (TATO) have no significant influence on profit growth. Nevertheless, Working Capital to Total Asset (WCTA), Current Liability to Inventory (CLI), Operating Income to Total Liabilities (OITL), Total Asset Turnover (TATO), Net Profit Margin (NPM) and Gross Profit Margin (GPM) have simultaneously influenced the profit growth of food and beverage company.

Keywords: Working Capital to Total Asset (WCTA), Current Liability to Inventory (CLI), Operating Income to Total Liabilities (OITL), Total Asset Turnover (TATO), Net Profit Margin (NPM) and Gross Profit Margin (GPM), Profit Growth, Financial Ratios