

The Effect of Debt To Equity Ratio, Current Ratio and Total Assets Turnover on Profit Growth in Textile and Garment Sub Sector Companies Listed on the Indonesia Stock Exchange

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Abstract

This study aims to determine the effect of Debt to Equity Ratio, Current Ratio and Total Assets Turnover on Profit Growth. The population in this study is the Textile and Garment Sub Sector Companies listed on the Indonesia Stock Exchange, totaling 22 companies. The method of determining the sample using purposive sampling, 3 companies were selected with a total of 36 data. The type of data is quantitative data in the form of secondary data, namely quarterly financial reports from 2019-2021. The analysis technique used is multiple linear regression analysis.

The results showed that partially the Debt to Equity and Total Assets Turnover had an effect, Current Ratio had no effect on Profit Growth. While The simultaneous results of the Debt to Equity Ratio, Current Ratio and Total Assets Turnover affect Profit Growth.

Keywords : Debt to Equity Ratio, Current Ratio, Total Assets Turnover, Profit Growth

Pengaruh *Debt To Equity Ratio*, *Current Ratio*, Dan *Total Assets Turnover* Terhadap *Profit Growth* Pada Perusahaan Sub Sektor Tekstil Dan Garmen Yang Terdaftar Di Bursa Efek Indonesia

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Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh *Debt to Equity Ratio*, *Current Ratio* dan *Total Assets Turnover* terhadap *Profit Growth*. Populasi dalam penelitian ini adalah Perusahaan Sub Sektor Tekstil dan Garmen yang terdaftar di Bursa Efek Indonesia yang berjumlah 22 perusahaan. Metode penentuan sampel menggunakan *purposive sampling*, terpilih 3 perusahaan dengan jumlah seluruh data sebanyak 36 data. Jenis data adalah data kuantitatif berupa data sekunder yaitu laporan keuangan triwulan dari tahun 2019-2021. Teknik analisis yang digunakan adalah analisis regresi linear berganda.

Hasil penelitian menunjukkan bahwa secara parsial *Debt to Equity Ratio* dan *Total Assets Turnover* berpengaruh, *Current Ratio* tidak berpengaruh terhadap *Profit Growth*. Sedangkan hasil secara simultan *Debt to Equity Ratio*, *Current Ratio* dan *Total Assets Turnover* berpengaruh terhadap *Profit Growth*.

Kata Kunci : *Debt to Equity Ratio*, *Current Ratio*, *Total Assets Turnover*, *Profit Growth*