

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *total asset turn over*, *net profit margin* dan *debt to equity* Ratio terhadap Perubahan Laba baik secara parsial maupun simultan. Populasi dan sampel dalam penelitian ini adalah perusahaan Perkebunan Kelapa Sawit yang terdaftar di Bursa Efek Indonesia tahun 2013-2019. Teknik pengambilan sampel yang digunakan yaitu purposive sampling sehingga diperoleh sampel sebanyak enam (6) perusahaan. Teknik pengumpulan data yang digunakan yaitu dokumentasi dan teknik analisis data menggunakan uji asumsi klasik dan uji regresi linier berganda sedangkan uji hipotesisnya menggunakan uji t dan uji f. Hasil penelitian menyatakan secara parsial *total asset turn over* dan *net profit margin* berpengaruh terhadap perubahan laba, sedangkan *debt to equity ratio* tidak berpengaruh terhadap perubahan laba. Secara simultan *total asset turn over*, *net profit margin* dan *debt to equity* ratio berpengaruh terhadap perubahan laba. Berdasarkan hasil penelitian tersebut dapat disimpulkan bahwa semakin besar *total asset turn over* dan *net profit margin* maka semakin besar pula perubahan laba yang diperoleh.

Kata kunci: *Total Asset Turn Over*, *Net Profit Margin*, *Debt to Equity Ratio* dan Perubahan Laba

## **ABSTRACT**

*This study aims to determine the effect of total asset turn over, net profit margin and debt to equity ratio on changes in profit either partially or simultaneously. The population and sample in this study were oil palm plantation companies listed on the Indonesia Stock Exchange in 2013-2019. The sampling technique used was purposive sampling so that a sample of six (6) companies was obtained. The data collection techniques used were documentation and data analysis techniques using the classical assumption test and multiple linear regression test, while the hypothesis testing used the t test and f test. The results showed that partially the total asset turnover and net profit margin had an effect on changes in earnings, while the debt to equity ratio had no effect on changes in earnings. Simultaneously, total asset turnover, net profit margin and debt to equity ratio have an effect on changes in earnings. Based on these results, it can be concluded that the greater the total asset turnover and net profit margin, the greater the change in profits.*

*Keywords: Total Asset Turn Over, Net Profit Margin, Debt to Equity Ratio and Change in Profit*