

ABSTRACT

This research wants to examine the effects of Debt to Equity Ratio (DER), and Net Profit Margin (NPM) to profit growth of manufacture company.

The sampling technique used in this research is purposive sampling, with some criteria, those are: (1) the LQ 45 company listed in IDX in research period and still operating consistently in the research period; (2) the available of financial statement as the research period; (3) the manufatur company has not negative profit.

The result of this research shows that the data has fulfill the classical assumption, such as: no multicolinearity, no autocorrelation, no heteroscedasticity and distributed normally. From the regression analysis, found that partially Debt to Equity Ratio (DER) doesn't have influence to profit growth of manufacture company. From the research also known that variables NPM simoultaneously have an influence to profit growth of manufacture company. The prediction percentage of those variable simoultaneously.

Keywords: *Debt to Equity Ratio (DER), Net Profit Margin (NPM), and profit growth.*

UNIVERSITAS
MERCU BUANA

ABSTRAK

Penelitian ini ingin mengetahui pengaruh Debt to Equity Ratio (DER), dan Net Profit Margin (NPM) terhadap pertumbuhan laba perusahaan manufaktur.

Teknik sampling yang digunakan dalam penelitian ini adalah purposive sampling, dengan beberapa kriteria, yaitu: (1) perusahaan LQ 45 yang tercatat di BEI pada periode penelitian dan masih beroperasi secara konsisten pada periode penelitian; (2) tersedia laporan keuangan sebagai periode penelitian; (3) perusahaan manufaktur belum laba negatif.

Hasil penelitian ini menunjukkan bahwa data telah memenuhi asumsi klasik, seperti: tidak ada multikolinearitas, ada autokorelasi, tidak ada heteroskedastisitas dan didistribusikan secara normal. Dari analisis regresi, ditemukan bahwa sebagian Debt to Equity Ratio (DER) tidak memiliki pengaruh terhadap pertumbuhan laba perusahaan manufaktur. Dari hasil penelitian juga diketahui bahwa variabel NPM secara simultan memiliki pengaruh terhadap pertumbuhan laba perusahaan manufaktur.

Kata kunci: Debt to Equity Ratio (DER), Net Profit Margin (NPM), dan pertumbuhan laba.

