

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *Working Capital to Total Assets* (WCTA), *Current Liabilities to Inventory* (CLI) dan *Net Profit Margin* (NPM) terhadap Pertumbuhan Laba. Objek dalam penelitian ini adalah perusahaan industri manufaktur yang terdaftar di Bursa Efek Indonesia periode 2015 – 2017. Penelitian ini menggunakan desain penelitian kausal dan teknik pemilihan sampel yang digunakan adalah *purposive sampling*. Analisis data dilakukan dengan metode analisis regresi data panel. Pengolahan data pada penelitian ini menggunakan program Eviews 9. Hasil penelitian ini menunjukkan bahwa independen variabel *Working Capital to Total Assets* (WCTA), *Current Liabilities to Inventory* (CLI) dan *Net Profit Margin* (NPM) berpengaruh signifikan terhadap Pertumbuhan Laba pada industri manufaktur yang terdaftar di Bursa Efek Indonesia.

Kata kunci: *Working Capital to Total Assets* (WCTA), *Current Liabilities to Inventory* (CLI), *Net Profit Margin* (NPM) dan Pertumbuhan Laba.



ABSTRACT

This research aims to know the influence of Working Capital to Total Assets (WCTA), Current Liabilities to Inventory (CLI) and Net Profit Margin (NPM) to Profit Growth. The object of this research is the companies of manufacturing industry listed in Indonesia Stock Exchange period 2015 - 2017. This research uses a causal research design and the sample selection technique used is purposive sampling. Data analysis was carried out by panel data regression analysis method. Data processing in this research uses program Eviews 9. The results of this research is indicate that the independent variables Working Capital to Total Assets (WCTA), Current Liabilities to Inventory (CLI) and Net Profit Margin (NPM) have a significant effect on Profit Growth in the manufacturing industries listed in Indonesia stock exchange.

Keywords: *Working Capital to Total Assets (WCTA), Current Liabilities to Inventory (CLI), Net Profit Margin (NPM) and Profit Growth.*

