

ABSTRACT

The purpose of this study was to determine the Current Ratio (CR), Debt to Asset Ratio (DAR), Gross Profit Margin (GPM), Total Asset Turnover (TATO) to Capital Gain. The object of research is the plantation sub-sector companies listed on the Indonesia Stock Exchange for the 2016-2020 period. The population in this study were 16 plantation sub-sector companies listed on the Indonesia Stock Exchange for the 2016-2020 period. Sampling according to the criteria and using the purposive sampling technique, totaling 13 companies. The analytical method used is multiple regression analysis with the help of Software Eviews 10. The results partially show that the Current Ratio and Total Asset Turnover have a negative and insignificant effect on Capital Gain. Debt to Asset Ratio has a positive but not significant effect on Capital Gain, and Gross Profit Margin has a positive and significant effect on Capital Gain..

Key Words: Capital Gain, Current Rasio, Debt to Asset Rasio, Total Asset Turnover, Gross Profit Margin



ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui *Current Ratio (CR)*, *Debt to Asset Ratio (DAR)*, *Gross Profit Margin (GPM)*, *Total Asset Turnover (TATO)* terhadap *Capital Gain*. Objek penelitian adalah perusahaan sub sektor perkebunan yang terdaftar di Bursa Efek Indonesia periode 2016-2020. Populasi pada penelitian ini adalah 16 perusahaan sub sektor perkebunan yang terdaftar di Bursa Efek Indonesia periode 2016-2020. Pengambilan sampel sesuai dengan kriteria dan menggunakan teknik *Purposive Sampling* yang berjumlah 13 perusahaan. Metode analisis yang digunakan adalah analisis regresi berganda dengan bantuan *Software Eviews 10*. Hasil Penelitian secara parsial menunjukkan bahwa *Current Ratio* dan *Total Asset Turnover* berpengaruh negatif dan tidak signifikan terhadap *Capital Gain*. *Debt to Asset Ratio* berpengaruh positif namun tidak signifikan terhadap *Capital Gain*, dan *Gross Profit Margin* berpengaruh positif dan signifikan terhadap *Capital Gain*.

Kata Kunci : Capital Gain, Current Rasio, Debt to Asset Rasio, Total Asset Turnover, Gross Profit Margin



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