

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *Current Ratio*, *Debt to Asset Ratio* dan *Net Profit Margin* terhadap Pertumbuhan Laba. *Current Ratio*, *Debt to Asset Ratio* dan *Net Profit Margin* digunakan sebagai variabel independen dan Pertumbuhan Laba digunakan sebagai variabel dependen. Serta Ukuran Perusahaan sebagai variabel Moderasi. Penelitian ini dilakukan pada Bank Konvensional yang terdaftar di Bursa Efek Indonesia (BEI) periode 2018-2022. Cara penentuan sampel dalam penelitian ini menggunakan metode purposive sampling sehingga dari 47 populasi diperoleh sampel sebanyak 27 perusahaan. Data pada penelitian ini dianalisis dengan, analisis statistik deskriptif, uji asumsi klasik, analisis linear berganda, uji hipotesis, uji F (simultan), uji koefisien Determinasi (R²), analisis jalur (path analysis). Hasil penelitian ini menyimpulkan bahwa (1) *Current Ratio* tidak berpengaruh signifikan terhadap Pertumbuhan Laba pada Bank Konvensional yang terdaftar di Bursa Efek Indonesia. (2) *Debt to Asset Ratio* berpengaruh terhadap Pertumbuhan Laba pada Bank Konvensional yang terdaftar di Bursa Efek Indonesia. (3) *Net Profit Margin* berpengaruh terhadap Pertumbuhan Laba pada Bank Konvensional yang terdaftar di Bursa Efek Indonesia. (4) Ukuran Perusahaan mampu memoderasi hubungan antara *Current Ratio* terhadap Pertumbuhan Laba pada Bank Konvensional yang terdaftar di Bursa Efek Indonesia. (5) Ukuran Perusahaan mampu memoderasi hubungan antara *Debt to Asset Ratio* terhadap Pertumbuhan Laba pada Bank Konvensional yang terdaftar di Bursa Efek Indonesia. (6) Ukuran Perusahaan mampu memoderasi hubungan antara *Net Profit Margin* terhadap Pertumbuhan Laba pada Bank Konvensional yang terdaftar di Bursa Efek Indonesia.

Kata Kunci : *Current Ratio*, *Debt to Asset Ratio*, *Net Profit Margin*, Pertumbuhan Laba dan Ukuran Perusahaan.

ABSTRACT

This research aims to determine the influence of Current Ratio, Debt to Asset Ratio and Net Profit Margin on Profit Growth. Current Ratio, Debt to Asset Ratio and Net Profit Margin are used as independent variables and Profit Growth is used as the dependent variable. And company size as a moderating variable. This research was conducted on conventional banks listed on the Indonesia Stock Exchange (BEI) for the 2018-2022 period. The method for determining the sample in this research used a purposive sampling method so that from a population of 47 a sample of 27 companies was obtained. The data in this study were analyzed using descriptive statistical analysis, classical assumption test, multiple linear analysis, hypothesis testing, F test (simultaneous), coefficient of determination test (R²), path analysis. The results of this research conclude that (1) Current Ratio has no significant effect on Profit Growth in Conventional Banks listed on the Indonesia Stock Exchange. (2) Debt to Asset Ratio influences Profit Growth in Conventional Banks listed on the Indonesia Stock Exchange. (3) Net Profit Margin influences Profit Growth in Conventional Banks listed on the Indonesia Stock Exchange. (4) Company size is able to moderate the relationship between Current Ratio and Profit Growth in Conventional Banks listed on the Indonesia Stock Exchange. (5) Company size is able to moderate the relationship between Debt to Asset Ratio and Profit Growth in Conventional Banks listed on the Indonesian Stock Exchange. (6) Company size is able to moderate the relationship between Net Profit Margin and Profit Growth in Conventional Banks listed on the Indonesia Stock Exchange.

Keywords: *Current Ratio, Debt to Asset Ratio, Net Profit Margin, Profit Growth and Company Size.*