

ABSTRAK

Penelitian ini bertujuan untuk menguji hubungan antara *current ratio*, *leverage*, *inventory turnover*, *earning power*, *net profit margin* terhadap pertumbuhan laba dengan ukuran perusahaan sebagai variabel moderasi pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2018-2022. Penelitian ini menggunakan metode purposive sampling untuk penentuan sampel dengan jumlah populasi sebanyak 107 perusahaan. Metode analisis yang digunakan dalam penelitian ini adalah analisis regresi linier berganda dengan menggunakan SPSS 21. Hasil yang didapat secara parsial (uji-t) adalah *current ratio*, *inventory turnover*, *leverage*, *earning power* dan *net profit margin* berpengaruh signifikan terhadap pertumbuhan laba. Ukuran perusahaan mampu memoderasi pengaruh *current ratio*, *inventory turnover*, *leverage*, *earning power* dan *net profit margin* terhadap pertumbuhan laba pada perusahaan manufaktur sektor aneka industri yang terdaftar di Bursa Efek Indonesia (BEI) periode 2018-2022.

Kata Kunci : *Current Ratio, Earning Power, Inventory Turnover, Leverage, Net Profit Margin, Pertumbuhan Laba, Ukuran Perusahaan*

ABSTRACT

This research aims to examine the relationship between current ratio, leverage, inventory turnover, earning power, net profit margin on profit growth and company size as a moderating variable in manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2018-2022 period. This research uses a purposive sampling method to determine the sample with a population of 107 companies. The analytical method used in this research is multiple linear regression analysis using SPSS 21. The results obtained partially (t-test) are that the current ratio, inventory turnover, leverage, earning power, and net profit margin have a significant effect on profit growth. Company size is able to moderate the influence of current ratio, inventory turnover, leverage, earning power and net profit margin on profit growth in manufacturing companies in various industrial sectors listed on the Indonesia Stock Exchange (IDX) for the 2018-2022 period.

Keywords : Current Ratio, Earning Power, Inventory Turnover, Leverage, Net Profit Margin, Profit Growth, Company Size