

**ABSTRAK**

**PENGARUH RASIO KEUANGAN TERHADAP PERTUMBUHAN LABA  
PADA PERUSAHAAN SEKTOR *HEALTHCARE* YANG TERDAFTAR DI  
BURSA EFEK INDONESIA PADA TAHUN 2019-2021**

Jean Vira Lukita  
Universitas Sanata Dharma  
Yogyakarta  
2023

Penelitian ini bertujuan untuk mengetahui: (1) pengaruh secara simultan *net profit margin*, *working capital to total asset*, *debt to equity ratio*, dan *total assets turn over* terhadap pertumbuhan laba, (2) pengaruh secara parsial *net profit margin* terhadap pertumbuhan laba, (3) pengaruh secara parsial *working capital to total asset* terhadap pertumbuhan laba, (4) pengaruh secara parsial *debt to equity ratio* terhadap pertumbuhan laba, (5) pengaruh secara parsial *total assets turn over* terhadap pertumbuhan laba pada perusahaan sektor *healthcare* yang terdaftar di Bursa Efek Indonesia tahun 2019-2021. Teknik pengambilan sampel yang digunakan pada penelitian ini adalah *purposive sampling*. Populasi dalam penelitian ini sebanyak 25 perusahaan dan diseleksi dengan kriteria yang ditetapkan peneliti dan diperoleh sebanyak 7 sampel. Data pada penelitian ini menggunakan data sekunder yang diperoleh melalui *website* Bursa Efek Indonesia ([www.idx.co.id](http://www.idx.co.id)). Teknik analisis data yang digunakan adalah analisis regresi linear berganda dengan aplikasi SPSS 25. Hasil penelitian menunjukkan bahwa: (1) *net profit margin*, *working capital to total asset*, *debt to equity ratio*, dan *total assets turn over* secara simultan tidak berpengaruh terhadap pertumbuhan laba, (2) *net profit margin* secara parsial tidak berpengaruh terhadap pertumbuhan laba, (3) *working capital to total asset* secara parsial tidak berpengaruh terhadap pertumbuhan laba, (4) *debt to equity ratio* secara parsial berpengaruh terhadap pertumbuhan laba, (5) *total assets turn over* secara parsial tidak berpengaruh terhadap pertumbuhan laba.

**Kata Kunci:** *Net Profit Margin*, *Working Capital To Total Asset*, *Debt To Equity Ratio*, *Total Assets Turn Over*, dan Pertumbuhan Laba.

**ABSTRACT**

**THE EFFECT OF FINANCIAL RATIO ON PROFIT GROWTH IN  
HEALTHCARE SECTOR COMPANIES LISTED ON THE INDONESIA  
STOCK EXCHANGE IN 2019-2021**

Jean Vira Lukita  
Sanata Dharma University  
Yogyakarta  
2023

This research aims to determine: (1) the simultaneous effect of net profit margin, working capital to total assets, debt to equity ratio, and total assets turnover on profit growth, (2) the partial effect of net profit margin on profit growth, (3) partial effect of working capital to total assets on profit growth, (4) partial effect of debt to equity ratio on profit growth, (5) partial effect of total assets turnover on profit growth in healthcare sector companies listed on the Stock Exchange Indonesia in 2019-2021. The sampling technique used in this study is purposive sampling. The population in this study were 25 companies and were selected according to the criteria set by the researcher and 7 samples were obtained. The data in this study used secondary data obtained through the Indonesian Stock Exchange website ([www.idx.co.id](http://www.idx.co.id)). The data analysis technique used is multiple linear regression analysis with the SPSS 25 application. The results show that: (1) net profit margin, working capital to total assets, debt to equity ratio, and total assets turnover simultaneously have no effect on profit growth, (2) net profit margin partially does not affect profit growth, (3) working capital to total assets partially does not affect profit growth, (4) debt to equity ratio partially affects profit growth, (5) total assets partially turn over has no effect on profit growth.

*Keyword: Net Profit Margin, Working Capital to Total Assets, Debt to Equity Ratio, Total Assets Turn Over, and Profit Growth.*