

**PENGARUH *GROSS PROFIT MARGIN*, *NET PROFIT MARGIN*,  
*RETURN ON EQUITY*, DAN *DEBT TO ASSETS RATIO*  
TERHADAP PERTUMBUHAN LABA PADA PERUSAHAAN MAKANAN  
DAN MINUMAN YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN  
2013-2017**

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Penelitian ini bertujuan menganalisis pengaruh *Gross Profit Margin*, *Net Profit Margin*, *Return on Equity* dan *Debt to Assets Ratio* terhadap pertumbuhan laba pada Perusahaan Makanan dan Minuman yang Terdaftar di BEI Tahun 2013-2017. Jenis dan sumber data menggunakan Laporan Keuangan perusahaan di Bursa Efek Indonesia yang tercatat di BEI dari periode 2013 sampai dengan 2017. Data tersebut diakses dari situs Bursa Efek Indonesia, yaitu [www.idx.co.id](http://www.idx.co.id). Pengumpulan data menggunakan dokumentasi, penelitian Kepustakaan (*Library Research*). Analisis data menggunakan analisis regresi berganda, uji hipotesis (uji t dan uji F), koefisien determinasi. Berdasarkan hasil penelitian maka dapat diambil kesimpulan sebagai berikut (1) *Gross Profit Margin* berpengaruh signifikan terhadap Pertumbuhan Laba pada Perusahaan Makanan dan Minuman di BEI Periode 2013-2017 (2) *Net Profit Margin* berpengaruh signifikan terhadap Pertumbuhan Laba pada Perusahaan Makanan dan Minuman di BEI Periode 2013-2017 (3) *Return on Equity* berpengaruh signifikan terhadap Pertumbuhan Laba pada Perusahaan Makanan dan Minuman di BEI Periode 2013-2017 (4) *Debt to Assets Ratio* berpengaruh signifikan terhadap Pertumbuhan Laba pada Perusahaan Makanan dan Minuman di BEI Periode 2013-2017 (5) Pertumbuhan *Gross Profit Margin*, *Net Profit Margin*, *Return on Equity*, dan *Debt to Assets Ratio* berpengaruh signifikan terhadap Pertumbuhan Laba.

Kata kunci : *Gross Profit Margin*, *Net Profit Margin*, *Return on Equity*, dan *Debt to Assets Ratio*, Pertumbuhan Laba

## ABSTRACT

*Influence Of Gross Profit Margin, Net Profit Margin, Return On Equity, And Debt To Assets Ratio Against The Growth Of Earnings On Food Company And Drinks Were Listed On The Indonesia Stock Exchange Years 2013-2017*

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*This study analyzes the influence of the bertujan Gross Profit Margin, Net Profit Margin, Return on Equity and Debt to Assets Ratio against profit growth on food and beverage companies that are registered in BEI 2013-2017 Year. Types and sources of data using the financial statements of the company on the Indonesia stock exchange recorded in the period from 2013 to BEI by 2017. The data is accessible from the website of the Indonesia stock exchange, namely, [www.idx.co.id](http://www.idx.co.id). Data collection using the documentation, Research Libraries (Library Research). Analysis Analysis to apply of multiple regression analysis, test the hypothesis (t-test and F-test), the coefficient of determination. Based on the research results then can be taken the following conclusions (1) Gross Profit Margin effect significantly to profit growth on food and beverage companies in BEI 2013-2017 Period (2) Net Profit Margin significantly influential against the growth of earnings on food and beverage companies in BEI 2013-2017 Period (3) Return on Equity significantly influential against profit growth on food and beverage companies in BEI 2013-2017 Period (4) Debt to Assets Ratio effect significantly to the growth of earnings on food and beverage companies in BEI 2013-2017 Period (5) the growth in Gross Profit Margin, Net Profit Margin, Return on Equity, and Debt to Assets Ratio effect significantly to Earnings Growth.*

*Key words: Gross Profit Margin, Net Profit Margin, Return on Equity, and Debt to Asset Ratio, profit growth*