ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *current ratio, debt to equity ratio,* dan *net profit margin* terhadap pertumbuhan laba bersih perusahaan manufaktur sektor farmasi yang terdaftar di Bursa Efek Indonesia periode 2019-2022. Populasi dalam penelitian ini adalah sektor farmasi, teknik pengambilan sampel menggunakan teknik *purposive sampling,* dan diperoleh 11 sampel. Metode analisis yang digunakan adalah Analisis Deskriptif, Uji Asumsi Klasik dan Uji Hipotesis. Hasil penelitian ini menunjukkan *Current Ratio* (CR) tidak berpengaruh terhadap pertumbuhan laba bersih perusahaan manufaktur sektor farmasi dengan nilai t_{hitung} -1,047 < t_{tabel} 3,18, *Debt To Equity Ratio* (DER) tidak berpengaruh terhadap pertumbuhan laba bersih perusahaan manufaktur sektor farmasi dengan nilai t_{hitung} -0,141 < t_{tabel} 3,18 , dan *Net Profit Margin* (NPM) tidak berpengaruh terhadap pertumbuhan laba bersih perusahaan manufaktur sektor farmasi dengan nilai t_{hitung} -0,42 < t_{tabel} 3,18, sedangkan secara simultan *Current Ratio* (CR), *Debt To Equity Ratio* (DER), dan *Net Profit Margin* (NPM) berpengaruh signifikan terhadap pertumbuhan laba bersih perusahaan manufaktur sektor farmasi dengan nilai f_{hitung} 0,381 > f_{tabel} 0,0283.

Kata kunci : *Current Ratio* (CR), *Debt To Equity Ratio* (DER), *Net Profit Margin* (NPM) , Laba Bersih

ABSTRACT

This research aims to examine the influence of the current ratio, debt to equity ratio, and net profit margin on the net profit growth of pharmaceutical sector manufacturing companies listed on the Indonesia Stock Exchange for the 2019-2022 period. The population in this study was the pharmaceutical sector, the sampling technique used purposive sampling technique, and 11 samples were obtained. The analytical methods used are Desciptive Analysis, Classical Assumption Testing and Hypothesis Testing. The results of this research show that the Current Ratio (CR) has no effect on the growth of net profit of pharmaceutical sector manufacturing companies with a calculated t_{value} *of -1,047 <* t_{table} *3,18, Debt To Equity Ratio (DER) has no effect on the net profit growth of pharmaceutical sector maufacturing companies with the calculates* t_{value} *is -0,141 <* t_{table} *3,18, and Net Profit Margin (NPM) has no effect on the growth of net profits of pharmaceutical sector manufacturing companies with the calculated* t_{value} *is -0,42 <* t_{table} *3,18 while simultaneously the Current Ratio (CR), Debt To Equity Ratio (DER), and Net Profit Margin (NPM) have a significant effect on the net profit growth of pharmaceutical sector manufacturing companies with a calculated* f_{value} *of 0,381 <* f_{table} *0,0283.*

Keywords : Current Ratio (CR), Debt To Equity Ratio (DER), Net Profit Margin (NPM) and Net Profit Growth.