

ABSTRAK

Penelitian ini bertujuan untuk menganalisis dampak current ratio, debt to equity ratio, dan return on equity terhadap pertumbuhan laba perusahaan di sub sektor transportasi yang terdaftar di Bursa Efek Indonesia (BEI). Data yang dikumpulkan dari sejumlah perusahaan dalam sub sektor transportasi dianalisis menggunakan metode statistik. Hasil analisis menunjukkan bahwa current ratio memiliki pengaruh positif terhadap pertumbuhan laba perusahaan secara parsial. Namun, tidak terdapat hubungan yang signifikan antara debt to equity ratio dan return on equity dengan pertumbuhan laba perusahaan secara parsial. Secara simultan, current ratio, debt to equity ratio, dan return on equity berpengaruh terhadap pertumbuhan laba perusahaan. Berdasarkan temuan tersebut, disarankan agar perusahaan dalam sub sektor transportasi mengoptimalkan current ratio dengan mengelola persediaan dan piutang secara efisien. Perusahaan juga perlu mempertimbangkan struktur modal yang seimbang untuk menghindari risiko keuangan yang tinggi terkait debt to equity ratio. Selain itu, fokus pada efisiensi operasional dan pengelolaan sumber daya dapat membantu meningkatkan return on equity, yang pada gilirannya berpotensi berkontribusi pada pertumbuhan laba yang lebih baik.

Kata Kunci: Current Ratio, Debt to Equity Ratio, Return on Equity, Pertumbuhan Laba, Sub Sektor Transportasi, Bursa Efek Indonesia (BEI).

ABSTRACT

This study aims to analyze the impact of the current ratio, debt to equity ratio, and return on equity on company profit growth in the transportation sub-sector listed on the Indonesia Stock Exchange (IDX). Data collected from a number of companies in the transportation sub-sector were analyzed using statistical methods. The results of the analysis show that the current ratio has a positive effect on the company's profit growth partially. However, there is no significant relationship between the debt to equity ratio and return on equity with the company's profit growth partially. Simultaneously, the current ratio, debt to equity ratio, and return on equity affect the company's profit growth. Based on these findings, it is suggested that companies in the transportation sub-sector optimize the current ratio by managing inventory and receivables efficiently. Companies also need to consider a balanced capital structure to avoid high financial risks related to the debt to equity ratio. In addition, a focus on operational efficiency and resource management can help increase return on equity, which in turn has the potential to contribute to better profit growth.

Keywords: Current Ratio, Debt to Equity Ratio, Return on Equity, Profit Growth, Transportation Sub Sector, Indonesia Stock Exchange (IDX).