

ABSTRACT

Profit growth is a change in the percentage of profits gained by the company. The change in profit is good, indicating that the company is in good financial condition, which will increase the value of the company. The higher the profit generated by the company, the better the performance of the company. The growth in profit is prokated by how much increase in the company's profit, calculated by the current period profit minus the profit of the previous period then divided by the profit of the previous period.

This research aims to determine the Current ratio, debt to equity ratio, and Total asset turnover. This research also aims to determine the influence of Current ratio, debt to equity ratio and Total asset turnover. This research also aims to determine the influence of Current ratio, debt to equity ratio and Total asset turnover on profit growth in the listed companies in the food and beverage Sub-sector period 2013-2018 in the Indonesia stock Exchange.

The methods of collecting data on this research use secondary data sources in the form of company financial statements listed on the food and beverage Sub-sectors period 2013-2018 on the Indonesia stock Exchange. The population in this research is the whole of the food and beverage Sub-sector company listed on the Indonesia Stock Exchange period 2013-2018. Samples generated as much as 48 samples. The data on this research was analyzed using descriptive statistic and data regression panels.

The results of this research show simultaneous Current ratio variables, Debt to equity ratio, and Total asset turnover affect the growth of profit. Partially Current ratio, Debt to equity ratio has no significant negative impact on profit growth, while Total asset turnover has a significant positive impact on profit growth.

The results of this research are expected to be a decision making consideration for the parties who want to invest in the company's sub-sector of food and beverage.

Keyword: Current ratio, Debt to equity ratio, Total asset turnover, Profit growth.