

ABSTRAK

Indri Gumirasti, 2022. Pengaruh *net profit margin*, *return on assets*, *debt to asset ratio*, dan *firm size* terhadap pertumbuhan laba. Dibawah bimbingan Ibu Dwi Yana Amalia Sari Fala selaku dosen pembimbing I dan Bapak Zainuddin selaku dosen pembimbing II.

Penelitian ini bertujuan untuk membuktikan pengaruh *net profit margin*, *return on assets*, *debt to asset ratio*, dan *firm size* terhadap pertumbuhan laba. Sampel penelitian ini adalah 68 perusahaan yang terdaftar di LQ45 pada tahun 2016-2020. metode pemilihan sampel yang digunakan adalah purposive sampling dan memperoleh sampel sebanyak 19 perusahaan. Teknik analisis data yang digunakan adalah uji regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa *return on asset*, dan *debt to asset ratio* berpengaruh terhadap pertumbuhan laba, sedangkan *net profit margin* dan *firm size* tidak berpengaruh terhadap pertumbuhan laba,.

Kata kunci: kepemilikan institusional, kepemilikan manajerial, proporsi dewan komisaris independen, komite audit, kinerja keuangan, manajemen laba

ABSTRACT

Indri Gumirasti, 2022. *Effect of net profit margin, return on assets, debt to asset ratio, and firm size on profit growth. Under the guidance of Mrs. Dwi Yana Amalia Sari Fala as supervisor I and Mr. Zainuddin as supervisor II.*

This study aims to prove the effect of net profit margin, return on assets, debt to asset ratio, and firm size on profit growth. The sample of this research is 68 companies listed on LQ45 in 2016-2020. The sample selection method used was purposive sampling and obtained a sample of 19 companies. The data analysis technique used is multiple linear regression test.

The results of this study indicate that return on assets, and the debt to asset ratio have an effect on profit growth, while net profit margin and firm size have no effect on profit growth.

Keywords:*institutional ownership, managerial ownership, proportion of independent commissioners, audit committee, financial performance, earnings management*