

ABSTRACT

Ranita (2024), The Influence of Total Asset Turnover and Inventory Turnover on Profit Growth at PT. Indofood Sukses Makmur, Tbk. from 2018-2022. Under the guidance of Darman Syafe'i, S.E., M.Si. and Gitta Destalya Adrian Nova, S.E., M.Si.

This research discussed the influence of Total Asset Turnover and Inventory Turnover on profit growth at PT. Indofood Sukses Makmur, Tbk. from 2018-2022. The sample size for this study consisted of 20 quarterly data points from 2018-2022. The analysis method used was multiple linear regression. The regression equation obtained from the analysis was $Y = 0.255 + 0.903X_1 + 0.115X_2$. The results of the study indicated that partially, the Total Asset Turnover variable (X_1) had a t -value greater than the t -table value ($2.203 > 2.110$), leading to the rejection of H_0 , meaning that Total Asset Turnover had a significant influence on profit growth. For the Inventory Turnover variable (X_2), the t -value was less than the t -table value ($2.082 < 2.110$), leading to the acceptance of H_0 , meaning that Inventory Turnover did not have a significant influence on profit growth. The F -test results showed that the F -value was greater than the F -table value ($4.450 > 3.50$), indicating that Total Asset Turnover and Inventory Turnover had a significant simultaneous influence on profit growth. The value of the coefficient of determination (Adjusted R Square) was 0.224, indicating that 22.40% of the profit growth at PT. Indofood Sukses Makmur, Tbk. could be explained by the Total Asset Turnover and Inventory Turnover variables, while the remaining 77.60% could be explained by other variables outside the research model.

Keywords : Total Asset Turnover, Inventory Turnover, Profit Growth.

ABSTRAK

Ranita (2024), Pengaruh *Total Asset Turnover* dan *Inventory Turnover* Terhadap Pertumbuhan Laba pada PT. Indofood Sukses Makmur, Tbk. Tahun 2018-2022. Dibimbing oleh Bapak Darman Syafe'i, S.E., M.Si. dan Ibu Gitta Destalya Adrian Nova, S.E., M.Si.

Penelitian ini membahas tentang Pengaruh *Total Asset Turnover* dan *Inventory Turnover* Terhadap Pertumbuhan Laba pada PT. Indofood Sukses Makmur, Tbk. Tahun 2018-2022. Jumlah sampel penelitian ini sebanyak 20 data triwulan tahun 2018-2022. Metode analisis yang digunakan adalah regresi linier berganda. Dari hasil analisis diperoleh persamaan regresi menunjukkan $Y = 0,255 + 0,903 + 0,115$. Hasil penelitian menunjukkan bahwa secara Parsial untuk variabel *Total Asset Turnover* (X_1) pada $t_{hitung} > t_{tabel}$ atau $2,203 > 2,110$, maka keputusannya H_0 ditolak artinya *Total Asset Turnover* berpengaruh signifikan terhadap Pertumbuhan Laba. Untuk variabel *Inventory Turnover* (X_2) diperoleh nilai $t_{hitung} < t_{tabel}$ atau $2,082 < 2,110$, maka keputusannya H_0 diterima artinya *Inventory Turnover* tidak berpengaruh signifikan terhadap Pertumbuhan Laba. Berdasarkan uji F diperoleh nilai $F_{hitung} > F_{tabel}$ atau $4,450 > 3,50$ artinya *Total Asset Turnover* dan *Inventory Turnover* berpengaruh signifikan secara simultan terhadap Pertumbuhan Laba. Nilai Koefisien Determinasi (Adjusted R Square) sebesar 0,224 hal ini menunjukkan bahwa sebesar 22,40% sumbangan dari Pertumbuhan Laba pada PT. Indofood Sukses Makmur, Tbk. bisa dijelaskan oleh variabel *Total Asset Turnover* dan *Inventory Turnover*, sedangkan sisanya sebesar 77,60% dapat dijelaskan oleh variabel lain diluar model penelitian ini.

Kata Kunci : *Total Asset Turnover*, *Inventory Turnover* dan Pertumbuhan Laba.