ABSTRAK

Penelitian ini bertujuan untuk menelaah pengaruh sejumlah faktor finansial dan operasional yang terdiri dari *company size*, *inventory turnover*, *net profit margin*, dan *current ratio* terhadap dinamika pertumbuhan laba pada perusahaan manufaktur subsektor *food and beverage* (FnB) yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2021–2023. Pendekatan metodologi kuantitatif diterapkan dengan populasi mencakup 95 perusahaan FnB yang tergabung dalam BEI. Melalui teknik *purposive sampling*, sebanyak 62 perusahaan dipilih sebagai sampel berdasarkan kriteria tertentu. Data sekunder diperoleh dari laporan keuangan tahunan yang kemudian dianalisis menggunakan regresi linier berganda dengan bantuan perangkat lunak SPSS versi 27. Hasil temuan menunjukkan bahwa dimensi perusahaan memiliki hubungan negatif signifikan dengan pertumbuhan laba, mengindikasikan bahwa perusahaan berskala besar cenderung menghadapi hambatan dalam memperluas profitnya. Di sisi lain, efisiensi manajemen inventaris dan margin keuntungan bersih terbukti berkontribusi positif terhadap peningkatan laba, mencerminkan peran kritis optimalisasi sumber daya operasional dan kebijakan profitabilitas. Sebaliknya, rasio lancar tidak memberikan pengaruh statistik yang signifikan, mengisyaratkan bahwa struktur likuiditas jangka pendek bukan menjadi faktor penentu utama dalam mengakselerasi pertumbuhan laba.

Kata Kunci: *Company Size, Inventory Turnover, Net Profit Margin, Current Ratio*, Pertumbuhan Laba

ABSTRACT

This research aims to examine the influence of several financial and operational factors, including company size, inventory turnover, net profit margin, and current ratio, on the dynamics of profit growth in manufacturing companies within the food and beverage (F&B) subsector listed on the Indonesia Stock Exchange (IDX) during the period of 2021–2023. A quantitative methodological approach was applied, with a population comprising 95 F&B companies listed on the IDX. Through purposive sampling techniques, 62 companies were selected as samples based on specific criteria. Secondary data were obtained from annual financial reports and subsequently analyzed using multiple linear regression with the aid of SPSS version 27. The findings indicate that company size has a significant negatif relationship with profit growth, suggesting that larger companies tend to face obstacles in expanding their profits. On the other hand, inventory management efficiency and net profit margin were found to positively contribute to profit growth, reflecting the critical role of optimizing operational resources and profitability policies. Conversely, the current ratio variable did not show a statistically significant effect, indicating that short-term liquidity structure is not a primary determinant in accelerating profit growth.

Keywords: *Company Size, Inventory Turnover, Net Profit Margin, Current Ratio, Profit Growth*