ABSTRAK

Studi ini memiliki tujuan untuk menganalisis *current ratio* (CR), *debt to asset ratio* (DAR), *operating profit margin* (OPM) dan *total assets turnover* (TATO) terhadap Perubahan Laba pada Perusahaan Food and Beverage yang terdaftar di Bursa Efek Indonesia (BEI) periode 2021-2023. Pengambilan sampel dalam penelitian ini menggunakan metode purposive sampling, sampel yang didapat yaitu 46 perusahaan food and beverage dikali 3 tahun pengamatan, data sampel didapat sebanyak 138 sampel. Jumlah data yang dioutlier sebanyak 46 data outlier, sehingga total sampel akhir yaitu 92 data sampel.Teknik analisis yang digunakan dalam penelitian ini yaitu menggunakan metode analisis regresi linier berganda. Hasil penelitian menyimpulkan bahwa : *current ratio* dan *debt to asset ratio* tidak berpengaruh terhadap Perubahan Laba, sedangkan *operating profit margin* dan *total assets turnover* berpengaruh terhadap Perubahan Laba pada Perusahaan Food and Beverage yang terdaftar di BEI periode 2021-2023.

Kata kunci : CR, DAR, OPM, TATO dan Perubahan Laba

ABSTRACT

The aims of this reseacrh to analyze the current ratio (CR), debt to asset ratio (DAR), operating profit margin (OPM) and total assets turnover (TATO) on Profit Changes in Food and Beverage companies listed on the Indonesia Stock Exchange (IDX) for the period 2021-2023. Sampling in this study used the purposive sampling method,Sampling using purposive sampling technique, the samples obtained were 46 food and beverage companies multiplied by 3 years of observation, The collected sample data were 138 samples. The number of outlier data was 46 outlier data, so that the total final sample was 92 sample data. The analysis technique used in this study was the multiple linear regression analysis method. The results of this study conclude that: current ratio and debt to asset ratio do not affect Profit Changes, while operating profit margin and total assets turnover affect Profit Changes in Food and Beverage companies listed on the IDX for the 2021-2023 period.

***Keywords**: CR, DAR, OPM, TATO and Profit Changes*