

ABSTRAK

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Penelitian ini bertujuan untuk menganalisis pengaruh *Return on Asset* (ROA), *Debt to Equity Ratio* (DER), *Current Ratio* (CR) dan *Book Tax Defferences* (BTD) terhadap laba pada Sektor Otomotif yang terdaftar di Bursa Efek Indonesia. Penelitian ini menggunakan data skunder yang diperoleh dari laporan keuangan perusahaan sektor otomotif terpilih dengan teknik purposive sampling. Sampel yang terpilih sebanyak 14 perusahaan setor otomotif, dengan observasi sebanyak 84. Estimasi model penelitian ini menggunakan analisis regresi data panel dengan *Rendom Effect Model* (REM). Hasil penelitian ini menunjukkan bahwa *Return on Asset* (ROA) berpengaruh positif namun tidak signifikan terhadap laba, artinya semakin tinggi ROA maka semakin baik perusahaan tersebut, karena tingkat pengembalian investasinya semakin besar. *Debt to Equity Ratio* (DER) berpengaruh positif namun tidak signifikan terhadap laba, artinya semakin tinggi utang di perusahaan pertumbuhan laba semakin meningkat. *Current Ratio* (CR) berpengaruh positif namun tidak signifikan terhadap laba, artinya semakin tinggi CR maka semakin tinggi laba yang dihasilkan. *Book Tax Defferences* (BTD) berengaruh negatif dan signifikan terhadap laba, artinya semakin rendah *Book Tax Defferences* (BTD) maka pertumbuhan laba akan semakin meningkat.

Kata kunci : *Return on Asset* (ROA), *Debt to Equity Ratio* (DER), *Current Ratio* (CR), *Book Tax Defferences* (BTD) dan Laba.

ABSTRACT

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Title : *Factors Affecting Profit in the Automotive Sector on the Indonesia Stock Exchange*

This study aims to analyze the effect of Return on Asset (ROA), Debt to Equity Ratio (DER), Current Ratio (CR) and Book Tax Defferences (BTD) on profit in the Automotive Sector listed on the Indonesia Stock Exchange. This study uses secondary data obtained from the financial statements of selected automotive sector companies using purposive sampling techniques. The selected samples were 14 automotive deposit companies, with 84 observations. The estimation of this research model uses panel data regression analysis with the Rendom Effect Model (REM). The results of this study indicate that Return on Asset (ROA) has a positive but insignificant effect on profit, meaning that the higher the ROA, the better the company is, because the rate of return on investment is greater. Debt to Equity Ratio (DER) has a positive but insignificant effect on profit, meaning that the higher the debt in the company, the higher the profit growth. Current Ratio (CR) has a positive but insignificant effect on profit, meaning that the higher the CR, the higher the profit generated. Book Tax Defferences (BTD) has a negative and significant effect on profit, meaning that the lower the Book Tax Defferences (BTD), the higher the profit growth will be.

Keywords : *Return on Asset (RAO), Debt to Equity Ratio (DER), Current Ratio (CR), Book Tax Defferences (BTD) and Profit.*