

## **ABSTRACT**

*Earnings growth is the percentage increase in profit in a company in a certain period compared to the previous period. Percentage of positive profit increase shows the condition of the company in good condition can increase the value of the company. Earnings growth information can be used as a reference for investors to see the company's performance that can attract investors to invest their capital in a company.*

*This research aims to examine the financial ratios consisting of Current Ratio and Debt to Equity Ratio to the profit growth of mining sector companies listed on the Indonesia Stock Exchange (BEI) in 2015-2018.*

*There are 41 companies that became the population in this study. The sampling technique used was purposive sampling. The sample of this study were 35 companies that met the criteria. The data collection method in this study uses secondary data in the form of annual financial reports on mining companies in the mining sector listed on the Indonesia Stock Exchange in the 2015-2018 period. The method of data analysis in this study is panel data regression using the Eviews 9.0 software program.*

*Based on the test results, the CR and DER variables simultaneously have a significant effect on earnings growth. Partially the CR and DER variables have a significant influence on earnings growth. Based on the results of the study, it can be concluded that the Debt to Equity Ratio is the most appropriate ratio to measure the rate of profit growth in all mining sector companies. That is because by looking at the profits obtained it can increase the rate of profit growth of the company in the next period.*

*Keywords: Current Ratio, Debt to Equity Ratio and Profit Growth.*