

ABSTRACT

The company is an organization whose purpose is to earn and maximize profits. The performance of a company can be seen from the financial condition as reflected in the financial statements issued by the company. One of the information available in the financial statements is profit information and it can be seen how the company's profit growth occurs. Every company tries to improve the company's performance for the survival of the company so that efforts need to be made to increase profit growth for each period of the company. Increased profit growth indicates that the company has a good level of performance so that it can attract investors to invest in the company.

This study aims to determine the simultaneous and partial effect of current ratio, total assets turnover, net profit margin, independent board of commissioners, and audit committee on profit growth in consumer goods industry companies in the food and beverage sub-sector listed on the Indonesia Stock Exchange for the period 2016 - 2019.

The population in this study is the food and beverage sub-sector consumer goods industry companies listed on the Indonesia Stock Exchange for the 2016-2019 period. The method in this study uses quantitative methods and the sample selection method used is purposive sampling technique. This study has 52 observational data obtained from 13 companies. Data analysis used in this study is panel data regression analysis using Eviews 10 software.

The results show that the current ratio, total asset turnover, net profit margin, independent board of commissioners, and audit committee have a simultaneous effect on profit growth. Partially, net profit margin has a positive effect on profit growth, total asset turnover has a negative effect on profit growth, while the current ratio, independent board of commissioners, and audit committee have no effect on profit growth.

Based on the results of the study, it is expected to help companies evaluate the factors that affect the company's profit growth. Furthermore, this research is expected to be a reference and add insight and knowledge about the factors that affect the profit growth of a company so that it can be taken into consideration for investors in making investment decisions.

Keywords: *Current Ratio, Total Asset Turnover, Net Profit Margin, Independent Board of Commissioners, Audit Committee, Profit Growth*