Effect of Liquidity, Solvability and Profitability Towards Company Income Growth
(Case Study: Printing Sector Company , Advertising and Media, 2016-2020)

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ABSTRACT
Objective study This is To use know influence liquidity, solvency, and profitability to growth income company. Meaning other than study This is to understand in a way partial , simultaneous , and conclusive connection between ratio current, debt to ratio equity , and level profit clean . Sample as many as 10 companies use target sampling method. Software SPSS.20 was used for data analysis . Result of study This different with DER, CR and NPM not have influence important in a way Partial . All variable freely the nkron influence variable bound . The assessment value is 85.8%.

Keywords: *Growth Revenue , CR, DER, and NPM .*

1. INTRODUCTION

Growth rate income is size to the company's capabilities in increase net income from year previously. Meaning main something company in practicing his business that is maximizing profits obtained company. The more tall the benefits are increasing productive company that , and more big accepted trust from the stakeholders its interests. Sector companies Printing, Advertising, Media on IDX noted sustainable revenue growth start 2016 to 2020, with growth data income show level growth very strong earnings that is amounting to 24.6% of 2016 to 2020. Ratio finances used For estimate growth income in study This covers liquidity (ratio smooth), solvency (debt to debt ratio equity), and profitability (profit clean).

H1 = CR, DER and NPM respectively the nkron influential to company revenue growth the.

Ratio fluent compare totals asset fluent something company with obligation smoothly. Hal This similar with view Kasmir (2016) that ratio current is the ratio required for use I have a crush to ability company to pay off liabilities fluent or already due when Already collectible completely.

H2= Ratio fluent No influential important on growth company income in this research .

Debt to ratio equity that is useful ratio in show health something company in debt management. In accordance view Kasmir (2013) stated that ratio is required to understand comparison between total liabilities with total equity.

H3= Ratio debt to equity have relevant influence to growth income companies in this research.

Net profit margin is size success something company in obtaining profit from sales available . Hery (2015) stated indicator This interpret degrees efficiency something company, that is to what extent company can withhold cost its overhead in period time certain.

H4 = NPM not yet give significant impact to growth income the company.

Income is selected Because can figure it performance and synergy company. High and low income something company will determine Good or or not performance company the.

2. RESEARCH METHODS

Research starting in December 2021 and continuing until June 2022 with the location listed on the official IDX website. Study Quantitative is this type of research. The nature of data analysis is quantitative or statistics and aims For test available hypotheses. Study consists from 24 populations and 10 samples from the company sector agriculture

chosen by wearing it purposive sampling technique and research data This Method the collection is used technique documentation.

3. RESEARCH RESULTS AND DISCUSSION

3.1 Research Results

3.1.1 Analysis Statistics Descriptive

Objective s statistics descriptive For describe or explain object under study. Available data show that population study This consists from 15 companies and 10 sample taken company the sample by using purposive sampling.

Table 1 . Descriptive Statistical Analysis

	N	Minimum	Maximum	Mean	Std deviation
CR	43	0.27	5.73	2.5952	1.50056
DER	43	0.21	1.57	0. 6076	0.38756
NPM	43	-1.41	3.16	0. 1215	0.57148
PL	43	-3.96	1.66	-0.3037	0.99242
Valid N (listwise)	43				

3.1.2 Classic Assumption Test

3.1.2.1 Normality Test

Kasmir (2016) Normality test is needed to understand what the data is used for in something normal research or abnormal.

Table 2 Kolmogorov-Smirnov sample

		Unstandardized Residuals
N		43
Normal Parameters a, b	Mean	0E-7
	Std. Deviation	,88582046
Most Extreme Differences	Absolute	,129
	Positive	,089
	Negative	-,129
Statistical Tests		,848
Asymp. Sig. (2-tailed)		,469

Source: SPSS.20 output results

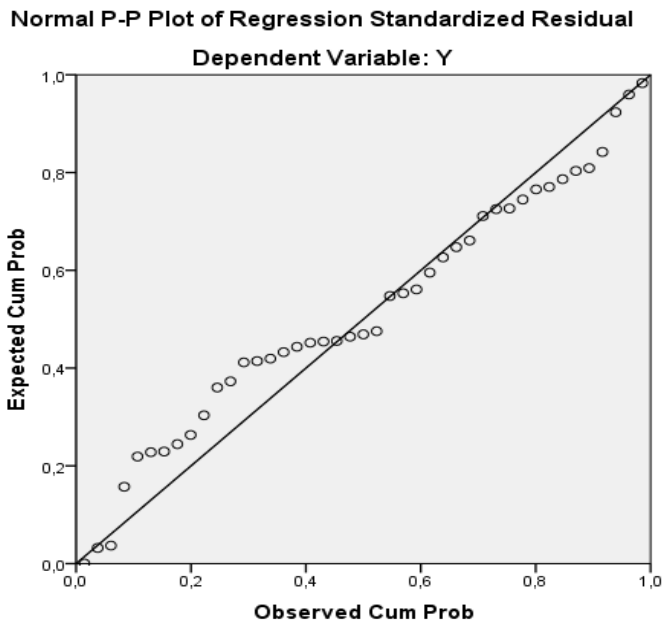

Figure 1. Normality Plot Graph

The standardized residuals are normally distributed because the graphs are along the diagonal and no graph is away from another graph or away from the diagonal.

3.1.2.2 Multicollinearity Test

Study Ghozali (2018), a multicollinearity test is needed in study To use know exists linkages between variable free.

Table 3. Multicollinearity Test

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
CR	0.770	1,298
DER	0, 776	1,288
NPM	0, 965	1,037

Source: SPSS.20 output results

Multicollinearity test on test VIF results and tolerance on statistics collinearity. Survey data show No there is sign multicollinearity in variables independent because VIF < 10 > 0.1. Therefore That is , the research model used No have problem multicollinearity.

3.1.2.3 Heteroscedastcity test

The subtest aims to test whether there is a difference in the residual variance of an observation in the regression model compared to other observations. Ghozali (2018)

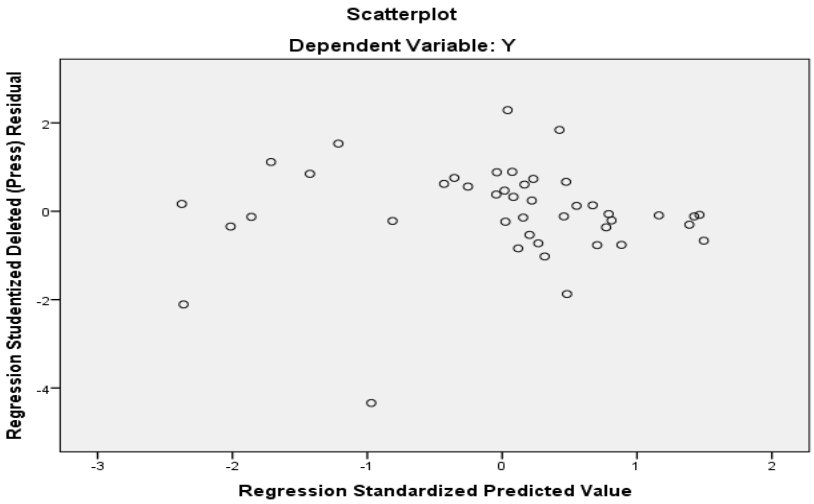

Figure 2. Heteroscedasticity Plot Graph

The subtest uses an intermediate catter plot mark predictions standardized and residual student. But the graph spread equally around 0 to no model have problem heteroscedasticity (nature homoscedastic).

3.1.2.4 Autocorrelation Test

Ghozali (2018), aims to understand whether or not there is a relationship between confounding variables in one period (t) and confounding variables in the previous period (t-1).

Table 4. Model Summary [b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,451 a	,203	,142	,91926	1,610

Source: SPSS.20 output results

3.1.3 . Multiple Linear Regression

This multiple regression is combined with BEI secondary data. The data used refers to the independent variable (increase in income) and the dependent variables CR, DER, and NPM.

Table 5. Coefficients [a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,820	,483		1,696	. ,098		
	X1	-,144	,108	-,218	-1,338	,189	,770	1,298
	X2	-1,256	,415	-,490	-3,023	,004	,776	1,288
	X3	,112	,253	,065	,445	,659	,965	1,037

Source: SPSS.20 output results

3.1.4 . Hypothesis testing

3.1.4.1 F test

Test this held to assess and understand is it all ? variables used in research has the connection is in sync on variable bound. Data results SPSS F-score software analysis calculated 3.317 and F-sig <0.030. 0.05. Therefore that , value its significance above level established relationship namely 0.05. From the results test below This interpreted that all over dependent variable related towards increasing income.

3.1.4.2 T test

Subtests are needed to find out and test whether the dependent variable (CR, DER, NPM) has a partially important influence on the independent variable (increase in income).

Table 6. T test

Variables	Coefficient	Std. Error	Q	Sig
CR	-0.218	0.108	-1,338	0.189
DER	-0.490	0.415	-3,023	0.004
NPM	0.065	0.253	0.445	0.659

Source: SPSS.20 output results

The CR variable has no significant effect, the DER variable has a significant effect, and the NPM variable has no significant effect.

3.1.4.3 Determination Test

This test is carried out to estimate and determine the degree of ability to explain the independent variable. The R2 value is 0.142. Therefore, the ability of the independent variable to explain the dependent variable is considered weak at only 14.2%. The remaining 85.8% of the dependent variable is explained by variables outside the research.

3.2 Discussion

3.2.1 Effect of CR, DE R , and NPM against Growth Income

Analysis SPSS .20 software . calculated F value 3.317, F. Sign <0.030. 0.05. Therefore that , value F. Sig under level specified significance namely 0.05. In conclusion all over variable free in a way the nkron related important to variable bound study . Regression results multiple show coefficient determination of 14.2 or 85.8% which shows changes per upgrade income explained by the variables CR, DER, and residual NPM. 85.8% explained other variables that not used in research .

3.2.2 Impact of Current Ratio (CR) on Growth Income

CR on a regular basis Partial No there is influence important for improvement income . Because of value the coefficient is -0.218 and the probability is 0.189, meaning more tall from level significance 0.05 . Coefficient value

Negative CR means that each CR decreases by 1% then rate growth revenue decreased -0.144 % with presumption mark ratio other still .

3.2.3 Impact of the Debt-Equity Ratio (DER) on Growth Income

DER sometimes have significant impact to growth income . Because of value the coefficient is -0.490 and the probability is 0.004, meaning level its significance not enough from 0 .05. Coefficient value DER is negative means each decreased 1 %, then upgrade profit decreased by -1.256 % think mark ratio other still .

3.2.4 Effect of Net Profit Margin (NPM) on Growth Profit

NPM does not have an important relationship in a way Partial on increasing income . Because of value the coefficient is 0.065 and the probability is 0.659 meaning on level significance 0.05. A negative NPM coefficient value means every time NPM decreases by 1% so growth revenue increased 0.112% with a presumption mark indicator other still .

4. CONCLUSION

This research interesting conclusion that all over variable dependent me have significant influence terh s dap growth profit company in same time . However, in the subtest (t test) variables CR No I have an effect important . Variable DER have significant influence . Variable NPM No influential significant . Change level growth profit the can be explained by 14.2% of the dependent variable , and 85.8% is explained by outside variables study .

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