Judul Penelitian : **Pengaruh *Total Asset Turnover* (TATO), *Debt to Equity Ratio* (DER), *Current Ratio* (CR), dan *Net Profit Margin* NPM) Terhadap Perubahan Laba Pada Perusahaan Sub Sektor Batu Bara Yang Terdaftar Di BEI Tahun 2020-2021**

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ABSTRAK

Penelitian ini bertujuan untuk menjelaskan dan juga membuktikan hipotesis mengenai pengaruh *total asset turnover* (TATO), *debt to equity ratio* (DER), *current ratio* (CR), dan *net profit margin* (NPM) terhadap perubahan laba pada perusahaan sub sektor batu bara yang terdaftar di bei tahun 2020-2021. Penelitian menggunakan penilitian kuantitatif dengan menggunakan teknik pengambilan sampel yaitu *purposive sampling*, populasinya adalah perusahaan sub sektor batu bara dan sampel sebanyak 32 laporan keuangan dari 8 perusahaan tahun 2020-2023. Tenik analisis yang digunakan yaitu analisi deskriptif, metode estimasi data panel, uji asumsi klasik, uji t (parsial), uji F (simultan), dan koefisien determinasi (R^2). Hasil penelitian yang telah dilakukan, maka diperoleh kesimpulan bahwa *total asset turnover* secara parsial tidak berpengaruh signifikan terhadap perubahan laba. Variabel *debt to equity ratio* secara pasrsial berpengaruh positif dan signifikan terhadap perubahan laba. Variabel *current ratio* secara parsial berpengaruh positif dan signifikan terhadap perubahan laba. Variabel *net profit margin* secara parsial tidak berpengaruh terhadap perubahan laba dengan. Secara simultan variabel *total asset turnover, debt to equity ratio, current ratio,* dan *net profit margin* berpengaruh terhadap perubahan laba.

Kata kunci : *Total Asset Turnover* (TATO), *Debt to Equity Ratio* (DER), *Current Ratio* (CR), *Net Profit Margin* (NPM), Perubahan Laba.

Title Of Research : ***The Influence of Total Asset Turnover (TATO), Debt to Equity Ratio (DER), Current Ratio (CR), and Net Profit Margin (NPM) on Profit Changes in Coal Sub-Sector Companies Listed on the Indonesia Stock Exchange in 2020-2021***

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ABSTRACT

This study aims to explain and also prove the hypothesis regarding the effect of total asset turnover (TATO), debt to equity ratio (DER), current ratio (CR), and net profit margin (NPM) on profit changes in coal sub-sector companies listed on the Indonesia Stock Exchange in 2020-2021. The study uses quantitative research using purposive sampling techniques, the population is coal sub-sector companies and a sample of 32 financial reports from 8 companies in 2020-2023. The analytical techniques used are descriptive analysis, panel data estimation methods, classical assumption tests, t-tests (partial), F-tests (simultaneous), and coefficients of determination (R2). The results of the research that has been conducted, it can be concluded that total asset turnover partially does not have a significant effect on profit changes. The debt to equity ratio variable partially has a positive and significant effect on profit changes. The current ratio variable partially has a positive and significant effect on profit changes. The net profit margin variable partially has no effect on profit changes with. Simultaneously, the variables total asset turnover, debt to equity ratio, current ratio, and net profit margin influence changes in profit.

Keywords*: *Total Asset Turnover (TATO), Debt to Equity Ratio (DER), Current Ratio (CR), Net Profit Margin (NPM), Changes in Profit.