

**DUE TO THE INFLUENCE OF LEVEL SALES  
MANUFACTURING COMPANY IN INDONESIA STOCK  
EXCHANGE PERIOD 2008-2010**

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***ABSTRACT***

*This research on the effect of the sale of trade receivables at a manufacturing company in Jakarta Stock Exchange 2008-2010 period. This study aims to determine the effect on the level of accounts receivable on the sale of a manufacturing company in Jakarta Stock Exchange. This study uses a simple linear regression test.*

*The results of this study showed a simple linear regression testing with t-test showed that significantly affect the receivables sale of the value  $t$  count  $23.375 < 1.990$   $t$  table that is significant ( $df = n-2$  or  $81-2 = 79$ ), then  $H_0$  is rejected. This means that the variable effect on sales of receivables.*