

THE INFLUENCE OF CURRENT RATIO, TOTAL ASSET TURN OVER AND
NET PROFIT MARGIN TO CHANGE IN EARNING IN ANY INDUSTRIES OF
MANUFACTURING COMPANY THAT LISTED ON INDONESIA STOCK
EXCHANGE DURING 2009-2012 PERIOD

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ABSTRACT

This research wants to examine the effects of Current Ratio (CR), Total Asset Turn Over (TATO) and Net Profit Margin (NPM) to change in income on any industries manufacturing company listed on the Stock Exchange during 2009-2012 period.

Researchers used sample of 15 manufacturing firm selected at purposive sampling. The data used are the financial statement audited financial statements as of analysis tool used are multiple regression analysis, t test, f test, coefficients of determination and classical assumption test. Based on result of data analysis can be concluded that the variables TATO and NPM variables has not significant effect on change in earning. As for the CR has a significant influence on change in earnings, and than variables CR, TATO and NPM have not significant effect on change in earning simultaneously.