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The Infuence of Financial Ratio on The Profit Growth in Manufacturing Companies Listed on IDX for Period 2008-2012

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ABSTRACT

This research examines the effects of *Working Capital to Total Asset (WCTA)*, *Current Liabilities To Inventory (CLI)*, *Operating Income to Total Assets (OITL)*, *Total Asset Turnover (TAT)*, *Net Profit Margin (NPM)* dan *GrossProfit Margin (GPM)* to profit growth of manufacture company.

The sampling technique used in this research is purposive sampling, with some criteria, those are: (1) the manufacture company listed in IDX in research period and still operating consistently in the research period; (2) issuing of financial statement as the research period; (3) the manufactur company having the positive profit. The result of this research shows that the data has fulfill the classical asumption, such as: no multicollinearity, no autocorrelation, no heteroscedasticity and distributed normally. From the hyphothesis testing, found that partially *Gross Profit Margin (GPM)* variable, has a positive and significant influence on profit growth of manufacture company, while *Working Capital to Total Asset (WCTA)*, *Current Liabilities To Inventory (CLI)*, *Operating Income to Total Assets (OITL)*, *TotalAsset Turnover (TAT)*, and *Net Profit Margin (NPM)* don't have influence on profit growth of manufacture company. From the research also known that those six variable (WCTA, CLI, OITL, TAT, NPM, and GPM) simultaneously have an influence on profit growth of manufacture company. All of independent variables in this study are only accounted for 6,7% that affect on dependent variable and the remaining 93,3% is influenced by other factors that are not included in the regression model as shown in the adjusted R2 value.

Keywords: *Working Capital to Total Asset (WCTA)*, *Current Liabilities ToInventory (CLI)*, *Operating Income to Total Assets (OITL)*, *Total Asset Turnover(TAT)*, *Net Profit Margin (NPM)*, *Gross Profit Margin (GPM)* and profit growth.

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Keywords: *Working Capital to Total Asset* (WCTA), *Current Liabilities To Inventory* (CLI), *Operating Income to Total Assets* (OITL), *Total Asset Turnover*(TAT), *Net Profit Margin* (NPM), *Gross Profit Margin* (GPM) and profit growth.

Skripsi telah dipertahankan di depan sidang penguji dan dinyatakan lulus pada tanggal 29 November 2013, dengan penguji :

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