

**AN ANALYSIS EFFECT OF FINANCIAL RATIO TO PROFIT CHANGES
OF MINING COMPANY REGISTERED IN THE INDONESIA STOCK
EXCHANGE (IDX)**

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ABSTRACT

This research want to examine the effects of Current Ratio, Debt to Equity Ratio, Total Asset Turnover and Gross Profit Margin to Profit Changes of mining companies. The sampling technique used in this research is purposive sampling, with some criteria, those are: (1) the mining companies listed in BEI for 2015-2017; (2) the un-available of financial statement as the research period. Analytical technique used in this research is multiple regression analysis by using SPSS 20. The result of this research shows that the data has fulfill the classical assumption, such as: no multicollinearity, no autocorrelation, and no heteroscedasticity. From the regression analysis, found that partially Current Ratio (CR), Net Profit Margin (NPM), and Total Asset Turnover (TATO) have a positive significant to profit changes, while Debt to Equity Ratio (DER) has a negative and not significant to profit changes. From the research also known that those four variables (CR, DER, NPM, and TATO) together have an influence to profit changes.

Keywords: Profit changes, Current Ratio, Debt to Equity Ratio, Total Asset Turnover, Net Profit Margin.