ABSTRACT

Currently the coal companies has decreased in the country where coal production continues to decline because of the price slump, the low price of coal on the international market makes exports slowed. Thus making the mining company's earnings declined. The purpose of this study was to determine how much influence the current ratio and total asset turnover towards profit growth in the sub-sector coal mining company listed on the Indonesia Stock Exchange 2010-2013.

The research method used is multiple linear regression with quantitative approach. The sampling technique used was purposive sampling of 22 companies listed on the Stock Exchange Indonesia obtained a sample of 17 companies for the study period 2010-2013. The test used in this study is to test the classical assumption (normality test, autocorrelation, heteroscedasticity test and test multicollinearity).

These results indicate that the current ratio of significant negative effect on earnings growth, as well as the total asset turnover significant positive effect on profit growth in the sub-sector coal mining company listed on the Indonesia Stock Exchange in 2010-2013.

Keywords: Current Ratio, Total Asset Turnover and Profit Growth