ABSTRACT

This research wants to examine the effects of *Current Ratio* (CR), *Debt to Equity Ratio* (DER) and *Total Asset Turnover* (TATO) to *Price Earning Ratio* of manufacture company.

The sampling technique used in this research is purposive sampling, with some criteria, those are: (1) the manufacture company listed in JSX in research period and still operating consistenly in the research period; (2) the avaliable of financial statement as the research period; (3) the manufactur company has not negative profit.

The result of this research shows that the data has fulfill the classical asumption, such as: no multicolinearity, no autocorrelation, no heteroscedasticity and distributed normally. From the regression analysis, found that partially *Debt to Equity Ratio* variable, have a negative significant to *Price Earning Ratio* of manufacture company. While *Current Ratio* (CR) and *Total Asset Turnover* (TATO) doesn't have influence to *Price Earning Ratio* of manufacture company. From the research also known that those three variables (CR, DER and TATO) simoultaneously have an influence to *Price Earning Ratio* of manufacture company. The prediction percentage of those variable simoultaneously are 14,6%.

Keywords: *Current Ratio* (CR), *Debt to Equity Ratio* (DER), *Total Asset Turnover* (TATO) and *Price Earning Ratio* (PER).