

ABSTRACT

This research aims to test the influence of financial performance against the level of return the company. The object in this research is the manufacturing companies listed on the Indonesia stock exchange in the period 2010-2013. On this research obtained a sample of 318 with a period of observation for 4 years. Data analysis techniques used to use multiple linear analysis.

Based on the results of research conducted, the results obtained that the Current Ratio and Debt to Equity Ratio does not affect the rate of return, Return On Equity significantly positive effect against the level of return while the Price Earning Ratio of significant negative effect against the rate of return, so that it can be concluded that only the ROE and PER which has influence on the return.

Keywords: Financial Performance, Return, Current Ratio, Debt to Equity Ratio, Return On Equity and Price Earning Ratio.