

## SUMMARY

# ANALISA PENGARUH PENILAIAN KINERJA DENGAN KONSEP KONVENSIONAL DAN KONSEP VALUE BASED TERHADAP RETURN SAHAM PADA PERUSAHAAN MAKANAN DAN MINUMAN YANG TERDAFTAR DI BEI PADA TAHUN 2005 – 2013

Created by LIDIA OKTAVIA

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- Keyword** : Stock Return, Return On Equity (ROE), Price Earning Ratio (PER), Earning  
Per Share (EPS) and Economic Value Added (EVA)

### Description :

Influence Analysis Performance

Assessment With Conventional And Value Based Concept Of Stock  
Return On Food And Beverage Company Registered on the Indonesia  
Stock Exchange (IDX) in Year 2005 - 2013 (Supervised by: Yosevin  
Karnawati, SE, MM)

This study examines the effect of financial performance  
assessment with conventional concepts and value based concepts of stock  
returns on food and beverage companies listed in Indonesia Stock  
Exchange (IDX). This study uses the food and beverage industry data  
published on the Indonesia Stock Exchange (IDX) in 2005 through 2013,  
there were 11 companies in the sample in the study.

This study uses stock returns as the dependent variable, while the  
independent variables using the Return On Equity (ROE), Price Earning  
Ratio (PER), Earning Per Share (EPS) and Economic Value Added (EVA).  
Analyses were performed using the Linear Regression Method.

Based on the statistical F test showed that the Return On Equity  
(ROE), Price Earning Ratio (PER), Earning Per Share (EPS) and Economic  
Value Added (EVA) significantly influence stock returns with significance  
level  $0.040 < 0.05$ . Test statistics indicate only partial variable Return On  
Equity (ROE) and the variable Price Earning Ratio (PER), which has a  
significant effect on stock returns, while the other variables had no  
significant effect.

Keywords: Stock Return, Return On Equity (ROE), Price Earning Ratio (PER), Earning  
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Supervisor