

## ABSTRAK

Judul : Pengaruh *Net Profit Margin*, *Inventory Turnover* dan *Debt to Equity Ratio* Terhadap Harga Saham  
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Program Studi : Akuntansi

Latar belakang dalam penelitian ini yaitu adanya fluktuasi kinerja keuangan pada perusahaan sub sektor *food and beverage* yang menyebabkan harga saham bergejolak serta terdapat perbedaan antara teori dan realita mengenai hubungan variabel *Net Profit Margin*, *Inventory Turnover* dan *Debt to Equity Ratio* terhadap Harga Saham pada perusahaan sub sektor *Food and Beverage*.

Penelitian ini bertujuan untuk menganalisis pengaruh *Net Profit Margin*, *Inventory Turnover* dan *Debt to Equity Ratio* terhadap Harga Saham periode 2013-2017. Teknik pengambilan sampel yang digunakan dalam penelitian ini adalah dengan teknik *Purposive Sampling* dengan criteria perusahaan sub sector *food and beverage* yang menerbitkan laporan keuangan tahun 2013-2017. Data yang digunakan dalam penelitian ini diperoleh dari laporan keuangan tahunan pada *website* resmi Bursa Efek Indonesia dengan sampel sebanyak 14 perusahaan. Metode analisis data dalam penelitian ini dengan Analisis Regresi Linear Berganda, yang sebelumnya dilakukan pengujian asumsi klasik. Pengujian hipotesis menggunakan uji statistik F, uji statistik t dan uji koefisien determinasi *Adjusted R<sup>2</sup>* dengan tingkat signifikansi sebesar 5%.

Hasil penelitian menunjukkan bahwa variabel-variabel independen secara simultan (uji signifikansi F) berpengaruh terhadap Harga Saham dengan tingkat signifikansi 0,000. Sedangkan secara parsial (uji t) menunjukkan bahwa variabel *Net Profit Margin* berpengaruh positif dan signifikan terhadap harga saham serta variabel *Inventory Turnover* dan *Debt to Equity Ratio* berpengaruh positif dan tidak signifikan terhadap harga saham. Nilai *Adjusted R<sup>2</sup>* sebesar 0,315 yang berarti bahwa kemampuan ketiga variabel independen dapat menjelaskan Harga Saham sebesar 31,5% sedangkan sisanya dijelaskan oleh faktor lain.

**Kata Kunci : Harga Saham, *Net Profit Margin*, *Inventory Turnover*, dan *Debt to Equity Ratio*.**

## ABSTRACT

*Title* : *The Influence of Net Profit Margin, Inventory Turnover and Debt to Equity Ratio toward Stock Price*  
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*The background in this study is the fluctuation of financial performance in the food and beverage sub-sector companies which causes stock prices to fluctuate and there are differences between theory and reality regarding the relationship of Net Profit Margin variables, Inventory Turnover and Debt to Equity Ratio to Stock Prices in sub-sector companies Food and beverage.*

*This study aims to analyze the effect of Net Profit Margin, Inventory Turnover and Debt to Equity Ratio on Stock Prices for the period 2013-2017. The sampling technique used in this study was Purposive Sampling with the criteria of the food and beverage sub-sector that issued the 2013-2017 financial report. The data used in this study were obtained from annual financial reports on the official website of the Indonesia Stock Exchange with a sample of 14 companies. The method of data analysis in this study is Multiple Linear Regression Analysis, which was previously tested for classical assumptions. Hypothesis testing uses the F statistical test, t statistical test and Adjusted R<sup>2</sup> determination coefficient test with a significance level of 5%.*

*The results showed that the independent variables simultaneously (significance test F) had an effect on the Stock Price with a significance level of 0,000. While partially (t test) shows that the Net Profit Margin variable has a positive and significant effect on stock prices and the Inventory Turnover and Debt to Equity Ratio variables have a positive and not significant effect on stock prices. Adjusted R<sup>2</sup> value is 0.315 which means that the ability of the three independent variables can explain the Stock Price by 31.5% while the rest is explained by other factors.*

***Key words : Stock Price, Net Profit Margin, Inventory Turnover and Debt to Equity Ratio***