

ABSTRAK

Judul : Pengaruh Ukuran Perusahaan, *Net Profit Margin* (NPM), dan *Debt to Equity Ratio* (DER) Terhadap Harga saham pada Perusahaan makanan dan Minuman yang Terdaftar di BEI Tahun 2016-2018

Nama : Siska Wahyu Budiarti

Program Studi: S-1 Akuntansi

Tujuan dari penelitian ini adalah untuk memberikan bukti empiris mengenai pengaruh ukuran perusahaan, *net profit margin* (NPM), dan *debt to equity ratio* (DER) terhadap harga saham. Variabel independen yang digunakan dalam penelitian ini yaitu ukuran perusahaan diukur menggunakan natural logaritma total aset, *net profit margin* diukur dengan rasio antara laba bersih setelah pajak dengan total penjualan, dan *debt to equity ratio* diukur dengan total *liabilites* dengan total *Equity*. Penelitian ini menggunakan data sekunder dari laporan keuangan tahunan perusahaan yang terdaftar di Bursa Efek Indonesia. Populasi dalam penelitian ini adalah perusahaan manufaktur subsektor makanan dan minuman yang terdaftar di BEI selama periode 2016 -2018. Sampel yang digunakan pada penelitian ini sebanyak 57 data laporan keuangan. Metode yang digunakan untuk menentukan sampel penelitian adalah metode *purposive sampling*. Hasil penelitian menunjukkan bahwa ukuran perusahaan, *net profit margin* (NPM), dan *debt to Equity ratio* (DER) berpengaruh secara simultan terhadap harga saham, ukuran perusahaan berpengaruh positif terhadap harga saham secara parsial, *net profit margin* berpengaruh positif terhadap harga saham secara parsial dan *debt to equity ratio* berpengaruh negatif terhadap harga saham secara parsial.

Kata Kunci : Ukuran Perusahaan, *Net Profit Margin*, *Debt to Equity Ratio*, Harga Saham

ABSTRACT

Title : *Influence of Firm Size, Net Profit Margin (NPM), and Debt to Equity Ratio (DER) on the Stock Prices of Food and Beverage Companies Listed on the Indonesian Stock Exchange in 2016-2018*

Name : Siska Wahyu Budiarti

Study Program : *Bachelor of Accounting*

The purpose of this research was to provide empirical evidence of the impact of firm size, net profit margin, and debt to equity ratio on stock prices. The independent variables used were firm size as measured by logarithm natural total asset, net profit margin as measured by the ratio between earning after tax and net sales, and debt to equity ratio as measured by the total liabilities and total equity. This research used secondary data from financial statements of companies listed on Indonesia Stock Exchange. The population was the food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange during the 2016-2018 period. The sample used was 57 financial statements. The method used to determine the research sample was purposive sampling method. The results showed that firm size, net profit margin (NPM), and debt to equity ratio (DER) simultaneously had an impact on stock price, firm size had a positive impact on stock price partially, net profit margin had a positive impact on stock price partially and debt to equity ratio had a negative impact on stock price partially

Key words : *Firm Size, Net Profit Margin, Debt to Equity Ratio, Stock Prices*