

**ABSTRAK**

Judul Skripsi : Analisis Pengaruh Informasi Akuntansi Terhadap Pengambilan Keputusan Investasi” (Pada Perusahaan Manufaktur Subsektor Pertambangan Logam dan Mineral Lainnya Yang Terdaftar Di Bursa Efek Indonesia Periode 2015 – 2019).

Nama : Laely Rahmadhani

Program Studi : Akuntansi

Penelitian ini bertujuan untuk mengetahui pengaruh dari *Dividend Payout Ratio* (DPR), *Debt To Equity Ratio* (DER), *Return On Assets* (ROA) dan *Price Earning Ratio* (PER) terhadap Return Saham baik secara simultan atau secara bersama – sama maupun secara parsial.

Penelitian ini menggunakan sampel perusahaan pertambangan logam dan mineral lainnya yang terdaftar di Bursa Efek Indonesia (BEI), periode pengamatan 2015 – 2019. Sampel dalam penelitian ini adalah 8 perusahaan. Pengambilan sampel dilakukan dengan teknik purposive sampling. Metode analisis yang digunakan adalah metode Analisis Linier Berganda.

Hasil penelitian menunjukkan bahwa secara simultan atau bersama – sama *Dividend Payout Ratio* (DPR), *Debt To Equity Ratio* (DER), *Return On Assets* (ROA) dan *Price Earning Ratio* (PER) mempunyai pengaruh signifikan terhadap Return Saham. Sedangkan secara parsial *Dividend Payout Ratio* (DPR) tidak memiliki pengaruh terhadap Return Saham, *Debt To Equity Ratio* (DER) tidak memiliki pengaruh terhadap Return Saham, *Return On Assets* (ROA) memiliki pengaruh terhadap Return Saham dan *Price Earning Ratio* (PER) tidak memiliki pengaruh terhadap Return Saham.

Kata kunci : *Dividend Payout Ratio* (DPR), *Debt To Equity Ratio* (DER), *Return On Assets* (ROA) dan *Price Earning Ratio* (PER) dan Return Saham.

## ABSTRACT

*Title : Analysis of the Influence of Accounting Information on Investment Decision Making "(In Manufacturing Companies in the Metal and Other Mineral Mining Subsector Listed on the Indonesia Stock Exchange for the Period of 2015 - 2019).*

*Name : Laely Rahmadhani*

*Study Program : Accounting*

*This study aims to determine the effect of Dividend Payout Ratio (DPR), Debt To Equity Ratio (DER), Return On Assets (ROA) and Price Earning Ratio (PER) on Stock Return either simultaneously or collectively or partially.*

*This study uses a sample of metal and other mineral mining companies listed on the Indonesia Stock Exchange (BEI), the observation period 2015 - 2019. The samples in this study were 8 companies. The sample was taken by using purposive sampling technique. The analytical method used is the Multiple Linear Analysis method.*

*The results showed that simultaneously or collectively the Dividend Payout Ratio (DPR), Debt To Equity Ratio (DER), Return On Assets (ROA) and Price Earning Ratio (PER) have a significant effect on Stock Return. Whereas partially the Dividend Payout Ratio (DPR) has no effect on Stock Return, Debt To Equity Ratio (DER) has no effect on Stock Returns, Return On Assets (ROA) has an influence on Stock Returns and Price Earning Ratio (PER) does not have influence on Stock Return.*

*Keywords: Dividend Payout Ratio (DPR), Debt To Equity Ratio (DER), Return On Assets (ROA) and Price Earning Ratio (PER) and Stock Return.*