

ABSTRAK**PENGARUH DIVIDEN PAYOUT RATIO, CURRENT RATIO, DAN PENGUNGKAPAN CORPORATE SOCIAL RESPONSIBILITY (Studi empiris Pada Industri Manufaktur Sub Sektor *Food and Beverage* yang Terdaftar di Bursa Efek Indonesia Periode 2016-2020)****Gaskara Chaerul
Akuntansi**

Penelitian ini bertujuan untuk mengetahui pengaruh pengungkapan *Dividen Payout Ratio*, *Current Ratio*, *pengungkapan Corporate Social Responsibility* terhadap harga saham. Jenis penelitian ini adalah penelitian kuantitatif. Unit analisis pada penelitian ini adalah perusahaan food and Beverages yang terdaftar di Bursa Efek Indonesia tahun 2016 -2020. Adapun jumlah sampel sebanyak 7 perusahaan, sehingga didapat 30 sampel. Metode sampling pada penelitian ini menggunakan purposive sampling. Analisis data yang digunakan pada penelitian ini adalah uji statistik deskriptif, uji asumsi klasik, uji analisis regresi berganda, dan uji hipotesis. Hasil penelitian ini menunjukkan bahwa dividen payout ratio tidak berpengaruh terhadap harga saham. Namun pada variabel current ratio berpengaruh terhadap harga saham. Berbeda dengan variabel pengungkapan corporate social responsibility tidak berpengaruh terhadap harga saham. Begitu juga dengan variabel kebijakan dividen tidak berpengaruh terhadap harga saham, adapun tingkat inflasi juga tidak berpengaruh terhadap harga saham.

Kata Kunci : *Dividen Payout Ratio*, *Current Ratio*, *pengungkapan Corporate Social Responsibility*, harga saham,

ABSTRACT**INFLUENCE OF DIVIDEND PAYOUT RATIO, CURRENT RATIO, AND CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE (Empirical Study on the Food and Beverage Sub-Sector Manufacturing Industry Listed on the Indonesia Stock Exchange 2016-2020 Period)**

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This study aims to determine the effect of the disclosure of Dividend Payout Ratio, Current Ratio, Corporate Social Responsibility disclosure on stock prices. This type of research is quantitative research. The unit of analysis in this study is a food and beverage company listed on the Indonesia Stock Exchange in 2016-2020. The number of samples as many as 7 companies, so that obtained 30 samples. The sampling method in this study used purposive sampling. The data analysis used in this research is descriptive statistical test, classical assumption test, multiple regression analysis test, and hypothesis testing. The results of this study indicate that the dividend payout ratio has no effect on stock prices. However, the current ratio variable has an effect on stock prices. In contrast to the variable corporate social responsibility disclosure has no effect on stock prices. Likewise, the dividend policy variable has no effect on stock prices, while the inflation rate also has no effect on stock prices.

Keyword : Dividend Payout Ratio, Current Ratio, Corporate Social Responsibility, stock prices.