ABSTRACT

This study was aimed to analyse the effect of current ratio, debt to asset ratio, earning per share, and return on equity to share return in food and beverage companies listed in Bursa Efek Indonesia (BEI) from 2012 to 2014.

The population consisted of food and beverages companies listed in BEI from 2012 to 2014 and sample of 30 companies was obtained by using purpose sampling technique. The data were collected by using observation from annual report of the companies listed in BEI from 2012 to 2014. Multiple regression analysis technique were used to analyse the hypothesis' statement.

The result showed that (1) current ratio does not have any effect on share return, (2) debt to asset ratio does not have any effect on share return, (3) earning per share does not have any effect on share return, (4) return on equity has a positive effect on share return, (5) current ratio, debt to asset ratio, earning per share, return on equity simultaneously have effect on share return.

Keywords : current ratio, debt to asset ratio, earning per share, return on equity, share return

ABSTRAKSI

Penelitian ini bertujuan untuk menganalisis pengaruh *current ratio, debt to asset ratio, earning per share*, dan *return on equity* terhadap *return* saham pada perusahaan food and beverages yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2012-2014.

Populasi dalam penelitian ini yaitu perusahan *food and beverages* yang terdaftar di BEI tahun 2012 sampai dengan tahun 2014 dan diperoleh sampel sebanyak 30 perusahaan dengan menggunakan teknik *purpose sampling* sebagai metode penentuan sampelnya. Metode pengumpulan data dilakukan dengan teknik observasi untuk memperoleh data mengenai *annual report* perusahaan *food and beverages* yang terdaftar di BEI tahun 2012-2014. Teknik analisis data yang digunakan untuk menguji hipotesis yaitu analisis regresi berganda.

Hasil penelitian menunjukkan bahwa, (1) *current ratio* tidak berpengaruh terhadap *return* saham, (2) *debt to asset ratio* tidak berpengaruh terhadap *return* saham, (3) *earning per share* tidak berpengaruh terhadap *return* saham, (4) *return on equity* berpengaruh positif terhadap *return* saham, (5) *current ratio, debt to asset ratio, earning per share* dan *return on equity* secara bersama-sama berpengaruh terhadap return saham.

Kata kunci : *current ratio, debt to asset ratio, earning per share, return on equity, return* saham