

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh likuiditas, profitabilitas dan total perputaran asset terhadap harga saham melalui laporan keuangan tahunan yang telah disusun oleh perusahaan *food and beverages* yang terdaftar di Bursa Efek Indonesia. Variabel independen yang digunakan dalam penelitian ini adalah *current ratio*, *return on asset* dan total perputaran aset. Sedangkan variabel dependennya harga saham.

Populasi dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling* pada perusahaan *food and beverages* yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2011-2015 dan berdasarkan kriteria yang telah ditentukan maka diperoleh sampel sebanyak 8 perusahaan *food and beverages*. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan alat bantu aplikasi SPSS (Statistical Product and Service Solutions).

Hasil penelitian menunjukkan bahwa pada uji F variable independen yang terdiri dari CR, ROA, dan TATO berpengaruh terhadap variabel dependen yaitu harga saham. Pada uji t CR berpengaruh negatif dan signifikan terhadap harga saham dengan koefisien regresi sebesar -389,118 dan tingkat signifikansi sebesar 0,000. ROA berpengaruh positif dan signifikan terhadap harga saham dengan koefisien regresi sebesar 19671,985 dan tingkat signifikansi sebesar 0,000. Sedangkan TATO tidak berpengaruh terhadap harga saham.

Kata kunci : Likuiditas, profitabilitas, total perputaran aset dan harga saham.

ABSTRACT

This research is aimed to examine the influence of liquidity, profitability and total assets turnover to the share price through the annual financial statements which have been prepared by food and beverages companies which are listed in Indonesia Stock Exchange. The independent variables in this research are current ratio, return on assets and total assets turnover. Meanwhile the dependent variable is stock price.

The populations in this research have been selected by using purposive sampling method to the food and beverages companies which are listed in Indonesian Stock Exchange (IDX) in 2011-2015 periods and based on the predetermined criteria then eight food and beverage companies have been selected as samples. The analytical method has been conducted by using multiple linear regression analysis and the SPSS (Statistical Product and Service Solutions) instrument.

The result of the research shows that the F test of independent variables which consist of CR, ROA, and TATO give influence to the dependent variable which is stock price. One the t test CR gives significant and negative influence to the stock price with its regression coefficient is -389.118 and its significance level of 0.000. The ROA give positive and significant influence to stock price with its regression coefficient of 19671.985 and its significance level of 0.000. Meanwhile TATO does not give any influence to the stock price.

Keywords: liquidity, profitability, total assets turnover and stock price.

