

ABSTRAK

Penelitian ini dilakukan untuk menganalisis pengaruh *earning per share* (EPS), solvabilitas dan profitabilitas terhadap harga saham pada perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia (BEI) periode tahun 2013–2017. Solvabilitas diukur dengan *debt to equity ratio* sedangkan profitabilitas diukur dengan *return on assets*.

Teknik sampel yang digunakan adalah *purposive sampling*, yaitu pemilihan sampel dengan kriteria-kriteria yang telah ditentukan. Berdasarkan metode *purpose sampling* tersebut jumlah sampel terdiri dari 10 perusahaan. Jenis penelitian ini adalah penelitian kuantitatif. Data penelitian yang digunakan adalah data sekunder yang bersumber dari laporan keuangan perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia (BEI). Metode analisis yang digunakan adalah analisis regresi linier berganda menggunakan program SPSS 22.

Hasil penelitian menunjukkan bahwa secara parsial *earning per share* berpengaruh negatif dan signifikan terhadap harga saham pada perusahaan makanan dan minuman, *debt to equity ratio* berpengaruh positif dan tidak signifikan terhadap harga saham pada perusahaan makanan dan minuman, sedangkan *return on assets* berpengaruh positif dan signifikan terhadap harga saham pada perusahaan makanan dan minuman.

Kata kunci: *earning per share* (EPS), solvabilitas, profitabilitas, harga saham.

ABSTRAC

This research aimed to analyze the effect of earning per share (EPS), solvability and profitability on the shares price of food and beverage companies which were listed on Indonesia Stock Exchange (IDX) 2013-2017. While, solvability was measured by debt to equity ratio (DER), and profitability was measured by return on assets (ROA).

The data collection technique used purposive sampling, in which the sample was based on criteria given. In line with, there were 10 companies as sample. Moreover, the research was quantitative. Furthermore, the data were secondary, which in the form of financial statements of food and beverage companies which were listed on Indonesia Stock Exchange (IDX). In addition, the data analysis techniques used multiple linier regression with SPSS 22.

The research result concluded earning per share (EPS) had negative and significant effect on shares price of food and beverage companies. On the other hand, solvability which was measured by debt to equity ratio (DER) had positive but insignificant effect on shares price of food and beverage companies. Meanwhile, profitability which was measured by return on assets (ROA) had positive dan significant effect on shares price of food and beverage companies.

Keywords: earning per share (EPS), solvability, profitabilty, share price