

**PENGARUH RETURN ON ASSET (ROA), CURRENT RATIO (CR),
RETURN ON ASSET (ROE), DAN DEVIDEND PER SHARE (DPS)
TERHADAP HARGA SAHAM PADA PERUSAHAAN MANUFAKTUR
(STUDI EMPIRIS DI BURSA EFEK INDONESIA 2011-2013)**

FLODI MEDIAL

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ABSTRAK

Pengambilan keputusan investasi yang tepat diperlukan analisa laporan keuangan yang baik, dan investor juga perlu menganalisis rasio-rasio keuangan sebagai pertimbangan dalam menentukan harga saham. Harga saham merupakan salah satu indikator keberhasilan pengelolaan perusahaan, jika harga saham suatu perusahaan selalu mengalami kenaikan, maka investor atau calon investor menilai bahwa perusahaan berhasil dalam mengelola usahanya.

Tujuan penelitian ini yaitu, untuk mengetahui pengaruh Return On Asset (ROA), Current Ratio (CR), Return On Equity (ROE), Devidend Per Share (DPS) terhadap harga saham. Populasi penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia berjumlah 465 perusahaan. Dengan menggunakan metode purposive sampling, sampel yang diperoleh sebanyak 227 perusahaan. Alat analisis yang digunakan dalam penelitian ini yaitu, analisis deskriptif dan analisis linier berganda. Hasil penelitian secara parsial memperoleh variabel Return On Asset (ROA), Return On Equity (ROE), Devidend Per Share (DPS) mempengaruhi harga saham, sedangkan variabel Current Ratio (CR) tidak mempengaruhi harga saham. Hasil penelitian secara simultan memperoleh hasil bahwa semua variabel berpengaruh terhadap harga saham.

Kata Kunci : Return On Asset (ROA), Current Ratio (CR), Return On Equity (ROE), Devidend Per Share (DPS) dan Harga Saham

THE EFFECT OF RETURN ON ASSETS (ROA), CURRENT RATIO (CR), RETURN ON EQUITY (ROE), AND DEVIDEND PER SHARE (DPS) ON CLOSING PRICE IN MANUFACTURING COMPANIES (EMPIRICAL STUDY ON INDONESIAN STOCK EXCHANGE DURING 2011 TO 2013)

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ABSTRACT

Making the right investment decisions required a good analysis of financial statements, and investors also need to analyze the financial ratios as consideration in determining the price of shares. The stock prices is one indicator of the success of the management of the company, if the stock price of a company always increases, the investor or prospective investor considers that the company succeeds in managing its business.

The study aims, to determine the effect return on asset (ROA), the current ratio (CR), return on equity (ROE), dividend per share (DPS) on stock prices. This study population is manufacturing companies listed in Indonesia Stock Exchange amounted to 465 companies. By using purposive sampling method, samples obtained many as 227 companies. The analyzer used in this research, are descriptive analysis and multiple linear analysis. The result of this research partially finds that return on assets (ROA), return on equity (ROE), dividend per share (DPS) affect the stock prices, while the variable current ratio (CR) does not affect the stock prices. Results of research simultaneously obtain results that all variables affect stock prices.

Keyword : Return On Asset (ROA), the Current Ratio (CR), Return on Equity (ROE), Dividend Per Share (DPS) and Stock Prices