

ABSTRAK

Ratna Sari, 2011, **PENGARUH KINERJA KEUANGAN TERHADAP RETURN SAHAM PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2008**. Jurusan Akuntansi Fakultas Ekonomi, Universitas Mercu Buana.

This research examine four factors that influence return of stock. The factors are leverage and systematic risk. Leverage is measured by debt to equity ratio (DER), earning per share (EPS), price earning ratio (PER), price to book value (PBV) .

This research focuses on manufacture industry. The objects are manufacture companies that listing in Indonesia Stock Exchange in 2008. Data is analyzed by multi regression analysis, using SPSS program.

The result, all of factors have significant influence toward return of stock.

Kata Kunci : Kinerja keuangan, return saham, debt to equity ratio, earning per share, price earning ratio, price to book value