

***THE INFLUENCE OF CURRENT RATIO (CR), DEBT TO  
EQUITY RATIO (DER), AND CASH FROM OPERATION  
(CFO), TO STOCK RETURN OF MANUFACTURE  
COMPANIES AT FOOD AND BEVERAGE  
INDUSTRY LISTED ON INDONESIA  
STOCK EXCHANGE***

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***ABSTRACT***

*The purpose of this research is to analyze the influence of Current Ratio (CR), Debt to Equity Ratio (DER), and Cash From Operation (CFO) to Stock Return of manufacture companies at food and beverage industry listed on Indonesia Stock Exchange*

*The population used in this study are manufacture companies at food and beverage industry that listing on Indonesia Stock Exchange during the years 2007-2011. And for the purpose of this research, this research's samples is chosen with a purposive sampling method and find 10 companies that the criteria. Types of data used are secondary data from IDX. Analysis technique used is double regression and hypothesis test use t-statistic to test coefficient of regression partial and also f-statistic to test the truth of collectively influence in level significance 5%. Other also done a classic assumption test covering*

*normality test, multicollinearity test, autocorrelation test and heteroskedastisitas test.*

*During reseach period show as data research was normality distributed. Based on multicollinearity test, autocorrelation test, and heteroskedastisitas test variable digressing of classic assumption has not founded, which indicated that available data has fulfil the condition to use multilinier regression model. The regression's result that Current Ratio (CR), Debt to Equity Ratio (DER), and Cash From Operation (CFO) have a simultaneously effect toward Stock Return in manufacture companies at food and beverage industry listed on Indonesia Stock Exchange. Debt to Equity Ratio(DER) in partial significant toward stock return at level significant less 5% (each equal to 0,000). Current Ratio (CR) and Cash From Operation (CFO) not significant to effect stock return at level of significant more than 5% (each equal 0,500 and 0,423).*

*This research only limited with 10 sample and annual perception period during 5 years, with prediction ability to 32,5%.*

*Keywords: Current Ratio (CR), Debt to Equity Ratio (DER), and Cash From Operation (CFO) and Stock Return*