

ABSTRACT

This research was conducted in order to know the influence of Current Ratio (CR), Debt to Equity Ratio (DER) and Return on Assets (ROA) listed on the Indonesia Stock Exchange. The variables used in this study consisted of independent variables Current Ratio (CR), Debt to Equity Ratio (DER), and Return on Assets (ROA) and Return Stocks dependent variable (Y).

The object of this study Textile and Garment company used financial statement audit results in the period 2012 - 2014. The sample selection is done by purposive sampling method, the study population as many as 17 companies and the research sample is 12 companies. Analysis of the data used in the study is the analysis of time series panel data.

The results based on the calculation partially, the Current Ratio (CR) has a negative effect and no significant effect on Stock Return, while the Debt to Equity Ratio (DER) and Return on Assets (ROA) has a positive effect but not significant to the Stock Return the Textile Company and garment listed on the Stock Exchange in the period 2012-2014.

Keywords: CR, DER, ROA, Stock Return, Time Series and Panel Data Regression



ABSTRAK

Penelitian ini dilakukan dengan tujuan mengetahui pengaruh *Current Ratio* (CR), *Debt to Equity Ratio* (DER) dan *Return on Asset* (ROA) yang terdaftar di Bursa Efek Indonesia. Variabel yang digunakan dalam penelitian ini terdiri dari variabel independen *Current Ratio* (CR), *Debt to Equity Ratio* (DER), dan *Return on Asset* (ROA), serta variabel dependen *Return Saham* (Y).

Objek penelitian ini adalah perusahaan Tekstil dan Garment yang digunakan adalah laporan keuangan hasil audit dalam kurun waktu 2012 - 2014. Pemilihan sampel dilakukan berdasarkan metode *Purposive Sampling*, populasi penelitian sebanyak 17 perusahaan dan sampel penelitian adalah 12 perusahaan.. Analisis data yang digunakan dalam penelitian adalah analisis time series data panel.

Hasil penelitian berdasarkan perhitungan secara partial, *Current Ratio* (CR) memiliki pengaruh negatif dan tidak signifikan terhadap *Return Saham*, sedangkan *Debt to Equity Ratio* (DER) dan *Return on Asset* (ROA) memiliki pengaruh positif tetapi tidak signifikan terhadap *Return Saham* pada Perusahaan Tekstil dan Garment yang tercatat di BEI pada periode 2012 - 2014.

Kata Kunci : *CR, DER, ROA, Return Saham, Time Series dan Regresi Data Panel*



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