

ABSTRACT

The purpose of this study is to examine and analyze the impact of financial performance against stock return of Manufacturing Companies listed on the Indonesia Stock Exchange. In this study used financial ratio analysis, where the ratio is Current Ratio (CR), Earning per Share (EPS), Price Earning Ratio (PER), Debt to Equity Ratio (DER), and Return on Assets (ROA). The study was conducted with quantitative methods, data analysis conducted by multiple linear regression analysis. The independent variables consists of Current Ratio, Earnings per Share, Price Earning Ratio, Debt to Equity Ratio, Return on Assets, and the dependent variable is the stock return. The population of this study is all manufacturing companies listed in Indonesia Stock Exchange period 2010-2014 as many as 30 companies. The data collection method used secondary data by recording financial statement for further discussion and analysis. The results showed that the Current Ratio and Return on Assets have significant impact toward the stock return of manufacturing companies listed in Indonesia Stock Exchange period 2010-2014. Meanwhile, Earning per Share, Price Earning Ratio, and Debt to Equity Ratio no have significant impact on the stock return of manufacturing companies listed on the Indonesia Stock Exchange period 2010-2014.

Keywords: *Current Ratio, Earning per Share, Price Earning Ratio, Debt to Equity Ratio, Return on Assets, Stock Return*



ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis Pengaruh Kinerja Keuangan Terhadap Return Saham Pada Sektor Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia. Pada penelitian ini digunakan analisis rasio keuangan, dimana rasio tersebut adalah *Current Ratio* (CR), *Earning per Share* (EPS), *Price Earning Ratio* (PER), *Debt to Equity Ratio* (DER), dan *Return on Assets* (ROA). Penelitian ini dilakukan dengan metode kuantitatif, analisis data yang dilakukan dengan analisis regresi linier berganda, variabel bebas terdiri *Current Ratio*, *Earning per Share*, *Price Earning Ratio*, *Debt to Equity Ratio*, dan *Return on Assets*, sedangkan variabel terikat adalah *return* saham. Penelitian ini menggunakan populasi seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2010-2014 sebanyak 30 perusahaan. Metode pengumpulan data menggunakan data sekunder dengan melakukan pencatatan laporan keuangan untuk selanjutnya dilakukan pembahasan dan analisis. Hasil penelitian menunjukkan bahwa *Current Ratio* dan *Return on Assets* berpengaruh signifikan terhadap return saham perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2010-2014. Sedangkan, *Earning per Share*, *Price Earning Ratio*, dan *Debt to Equity Ratio* tidak berpengaruh signifikan terhadap return saham perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia Period 2010-2014.

Kata Kunci: *Current Ratio, Earning per Share, Price Earning Ratio, Debt to Equity Ratio, Return on Assets, Stock Return*

