

ABSTRACT

Food and beverage companies are included in manufacturing companies in the consumer goods industry sector where their activities are producing healthy and varied food and beverages for consumers. Food and beverage companies have high competition in maximizing company performance. The purpose of this study is to examine the effect of company size, company growth, and accounting profit on stock returns of food and beverage companies listed on the Indonesia stock exchange for the period 2015-2018.

The sample was determined based on purposive sampling method. The number of samples taken in this study were 9 companies. The data exerted in this study was in form of secondary data which was attained from Indonesian Stock Exchange of 2015-2018. This study uses the method of multiple linear regression analysis assisted by the SPSS program, which includes the classical assumption test, as well as partial test (t) with a real level () = 5 percent.

Based on the results of data processing, it was found that company size had a significant effect on stock returns, accounting profit had a significant effect on a stock returns, and sales growth not significant effect on stock returns.

Keywords: *company size, company growth, accounting profit, stock return*



ABSTRAK

Perusahaan makanan dan minuman termasuk dalam perusahaan manufaktur sektor industri barang konsumsi dimana kegiatannya adalah memproduksi makanan dan minuman yang sehat dan bervariasi untuk para konsumen. Perusahaan makanan dan minuman memiliki persaingan yang cukup tinggi dalam memaksimalkan kinerja perusahaan. Tujuan dari penelitian ini untuk menguji pengaruh ukuran perusahaan, pertumbuhan perusahaan, dan laba akuntansi terhadap return saham perusahaan makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2015-2018.

Sampel ditentukan berdasarkan metode *purposive sampling*. Jumlah sampel yang diambil dalam penelitian ini sebanyak 9 perusahaan. Jenis data yang digunakan adalah data sekunder yang diperoleh dari Bursa Efek Indonesia periode 2015-2018. Penelitian ini menggunakan metode analisis regresi linear berganda dibantu dengan program SPSS, yang meliputi uji asumsi klasik, serta uji parsial (t) dengan taraf nyata (α) = 5 persen.

Berdasarkan hasil olah data, diperoleh bahwa ukuran perusahaan berpengaruh positif terhadap return saham, laba akuntansi berpengaruh positif terhadap return saham, dan pertumbuhan penjualan tidak berpengaruh terhadap return saham.

Kata kunci: ukuran perusahaan, pertumbuhan perusahaan, laba akuntansi, return saham

