

ABSTRACT

Lely C. Situngkir, NIM 709220035. *Effect of Financial Ratios On Stock Price at manufacturing company listed on Indonesia Stock. A Thesis, Accounting Department, Faculty of Economics, State University of Medan, 2013.*

The problem in this research are the things that influence stock price movements, how to affect the financial performance of the stock price. The purpose of this study was to examine the effect of the Stock Price Financial Ratios, Financial Ratios are represented by the Current Ratio, Debt to Equity Ratio, Total Assets Turnover, Return on Assets, Earnings Per Stock.

Population in this research that all companies listed in the Indonesia Stock Exchange in 2011. Totaling 131 companies. Sampling was done by purposive sampling method. And the number of companies that were visited there were 82 companies. Method of data analysis is linear regression analysis

This research was partially obtain empirical evidence that the first current ratio has no effect on stock prices, the second Debt to Equity Ratio has no effect on the stock price, the third Total Assets Turnover does not affect the stock price, the fourth Return On Assets not affect the stock price, which means that the information regarding the debt value, total assets, sources of capital, working capital position, as well as the effectiveness of the company's management has not been able to describe the performance of the company so as not to be too critical information for investors. The fifth Earning Per Share Price Stock influence, this means that information about the profit to be derived from each shares the most information is still being considered by investors.

Keywords: *Current Ratio, Debt to Equity Ratio, Total Assets Turnover, fourth Return On Assets, Earnings Per Share and Stock Price*

ABSTRAK

Lely C. Situngkir, NIM 709220035. Pengaruh Rasio Keuangan Terhadap Harga Saham pada Perusahaan Manufaktur yang terdaftar di BEI. Skripsi, Jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2013.

Permasalahan dalam penelitian ini adalah hal-hal apa saja yang mempengaruhi perubahan harga saham, bagaimana kinerja keuangan berpengaruh terhadap harga saham. Tujuan penelitian ini adalah untuk menguji pengaruh dari Rasio Keuangan terhadap Harga Saham, Rasio Keuangan diwakili oleh *Current Ratio*, *Debt to Equity Ratio*, *Total Assets Turnover*, *Return On Assets*, *Earning Per Stock*.

Populasi dalam penelitian ini yaitu seluruh perusahaan manufaktur yang terdaftar dalam Bursa Efek Indonesia selama tahun 2011. Yang berjumlah 131 perusahaan. Pengambilan sampel dilakukan dengan metode *purposive sampling*. Dan jumlah perusahaan yang menjadi sampel ada 82 perusahaan. Metode analisis data adalah analisis regresi linear

Penelitian ini memperoleh bukti empiris secara partial yaitu pertama *Current Ratio* tidak berpengaruh terhadap harga saham, kedua *Debt to Equity Ratio* tidak berpengaruh terhadap Harga saham, ketiga *Total Assets Turnover* tidak berpengaruh terhadap Harga Saham, keempat *Return On Assets* tidak berpengaruh terhadap Harga Saham, yang berarti bahwa informasi mengenai nilai hutang, jumlah aktiva, sumber modal, posisi modal kerja, maupun keefektifan manajemen perusahaan belum mampu menggambarkan kinerja perusahaan sehingga tidak menjadi informasi yang terlalu penting bagi investor. Kelima *Earning Per Share* berpengaruh terhadap Harga Saham, hal ini berarti bahwa informasi mengenai Laba yang akan diperoleh dari tiap lembar saham masih menjadi informasi yang paling diperhatikan oleh investor.

Kata Kunci : *Current Ratio*, *Debt to Equity Ratio*, *Total Assets Turnover*, *Return On Assets*, *Earning Per Share* dan Harga Saham

