ABSTRAK

Penelitian ini bertujuan untuk empiris tentang Current Ratio (CR), Debt to Equity Ratio (DER), Return On Equity (ROE), Earning Per Share (EPS), Price Earning Ratio (PER) terhadap perusahaan manufaktur yangf terdaftar di Bursa Efek Indonesia. Penelitian ini tergolong penelitian kuantitatif. Populasi dalam penelitian ini adalah perusahaan manufaktur sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia pada tahun 2016-2018. Peneliti menentukan jumlah sampel perusahaan yang diambil dengan kriteria tertentu (teknik porpusive sampling). Metode analisis yang digunakan adalah regresi berganda. Hasil penelitian menunjukan bahwa (1) Current Ratio tidak berpengaruh terhadap return saham (2) Debt to Equity Ratio tidak berpengaruh terhadap return saham (3) Return On Equity berpengaruh terhadap return saham (4) Earning Per Share berpengaruh terhadap return saham (5) Price Earning Ratio tidak berpengaruh terhadap return saham

Dalam penelitian ini disarankan pada peneliti yang selanjutnya diharapkan dapat memperpanjang periode penelitian terhadap konservatisme Akuntansi. Pada peneliti selanjutnya diharapkan dapat menambah jumlah variabel bebas (Current Ratio (CR), Debt to Equity Ratio (DER), Return On Equity (ROE), Earning Per Share (EPS), Price Earning Ratio (PER) Tterhadap variabel terikat (Return saham) selain variabel bebas tersebut. Pada penelitian selanjutnya bisa menggunakan pada sektor lain perusahaan yang terdaftar di Bursa Efek Indonesia.

KATA KUNCI : *Current Ratio* (CR)*, Debt to Equity Ratio* (DER)*, Return On Equity* (ROE)*, Earning Per Share* (EPS)*, Price Earning Ratio* (PER)*, Return* saham

ABSTRACT

This study aims to obtain empirical evidence about *Current Ratio* (CR), *Debt to Equity Ratio* (DER), *Return On Equity* (ROE), *Earning Per Share* (EPS), *Price Earning Ratio* (PER) *of manufacturing companies listed on the Stock Exchange Indonesia. This research is classified as quantitative research. The population in this study are food and beverage manufacturing companies listed on the Indonesia Stock Exchange in 2016-2018. The researcher determines the number of company samples taken with certain criteria (porpusive sampling technique). The analytical method used is multiple regression. The results showed that (1) Current Ratio had no effect on stock returns (2) Debt to Equity Ratio had no effect on stock returns (3) Return On Equity affected stock returns (4) Earning Per Share had an effect on stock returns (5) Price Earning Ratio has no effect on stock returns*
In this study it is suggested to researchers that furthermore it is hoped to be able to extend the research period towards Accounting conservatism. The next researcher is expected to increase the number of independent variables (Current Ratio (CR), Debt to Equity Ratio (DER), Return On Equity (ROE), Earning Per Share (EPS), Price Earning Ratio (PER) on the dependent variable (stock returns)) in addition to these independent variables, the next research can be used in other sectors of companies listed on the Indonesia Stock Exchange.

KEYWORDS : *Current Ratio* (CR), *Debt to Equity Ratio* (DER), *Return On Equity (ROE), Earning Per Share* (EPS), *Price Earning Ratio* (PER), *Stock Return*