

ABSTRAK

YOGI KURNIAWAN, 2019. PENGARUH PROFITABILITAS DAN LIKUIDITAS TERHADAP HARGA SAHAM. Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Siliwangi

Penelitian ini bertujuan untuk menguji pengaruh profitabilitas dan likuiditas terhadap harga saham perusahaan food and beverage yang terdaftar di Bursa Efek Indonesia periode 2014-2019. Profitabilitas diukur dengan return on asset (ROA), likuiditas diukur dengan current ratio (CR) dan harga saham menggunakan closing price. Jenis penelitian ini adalah penelitian kuantitatif. Populasi penelitian ini adalah perusahaan yang memenuhi kriteria perusahaan food and beverage yang terdaftar di Bursa Efek Indonesia (BEI). Data yang digunakan dalam penelitian ini menggunakan data sekunder yang berupa laporan keuangan perusahaan yang terdaftar di Bursa Efek Indonesia. Berdasarkan data sekunder didapatkan sebanyak 15 perusahaan food and beverage. Data penelitian diambil selama 5 tahun, yaitu tahun 2014-2019, sehingga diperoleh 60 data yang diolah. Teknik analisis data dilakukan dengan menggunakan Regresi linier berganda dengan bantuan program SPSS versi 20. Hasil penelitian menunjukkan bahwa profitabilitas dan likuiditas berpengaruh positif dan signifikan terhadap harga saham perusahaan food and beverage yang terdaftar di Bursa Efek Indonesia (BEI) periode 2014-2019.

Kata kunci : profitabilitas, likuiditas, harga saham.

ABSTRACT

YOGI KURNIAWAN, 2019. THE INFLUENCE OF PROFITABILITY AND LIQUIDITY ON SHARE PRICES. Accounting Department, Faculty of Economics and Business, Siliwangi University

This research aims to test the effect of profitability and liquidity on the stock price of food and beverage companies listed on the Indonesia Stock Exchange for the period 2014-2019. Profitability is measured by return on asset (ROA), liquidity is measured by current ratio (CR) and stock price using closing price. This type of research is quantitative research. The population of this research is companies that meet the criteria of food and beverage companies registered in the Indonesia Stock Exchange (BEI). The data used in this research uses secondary data in the form of financial reports of companies registered in the Indonesia Stock Exchange. Based on secondary data obtained as many as 15 food and beverage companies. The research data was taken for 5 years, namely 2014-2019, so that 60 processed data were obtained. The data analysis technique is performed by using multiple linear regression with the help of SPSS version 20. The research results show that profitability and liquidity have a positive and significant influence on the stock

price of food and beverage companies listed on the Indonesia Stock Exchange (BEI) for the period 2014-2019.

Keywords: profitability, liquidity, stock price.