ABSTRAK

PENGARUH CR *(CURRENT RATIO)*, DER *(DEBT TO EQUITY RATIO)*, EPS *(EARNING PER SHARE)* DAN *FINANCIAL DISTRESS* *(ALTMAN SCORE)* TERHADAP HARGA SAHAM PADA PERUSAHAAN SEKTOR INDUSTRI DASAR DAN KIMIA YANG TERDAFTAR DI BURSA EFEK INDONESIA

Jessy Safitri Sitorus [1)], Funny [2)], Cindy Marcella [3)], Evelyn [4)], Jeanny Gunawan [5)]
Program Studi S1 Akuntansi
Fakultas Ekonomi Universitas Prima Indonesia

Tujuan dari penelitian ini agar dapat mengetahui analisis fundamental yang berpengaruh didalam harga saham. Variabel independen pada penelitian ini adalah *current ratio*, *debt to equity ratio*, *earning per share* dan *financial distress (altman score)*, sedangkan variabel dependen pada penelitian ini adalah harga saham. Penelitian ini diambil dari perusahaan sektor industri dasar dan kimia yang terdaftar di BEI pada tahun 2013-2017. Populasi yang terdapat dalam sektor perusahaan tersebut adalah 69 perusahaan. Sampel yang diteliti adalah sebanyak 24 perusahaan yang diseleksi menggunakan teknik *purposive sampling* sehingga total sampel yang akan digunakan selama 5 tahun menjadi 120 sampel. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan alat bantu SPSS 21. Hasil pengujian secara parsial menunjukkan bahwa *current ratio* berpengaruh negatif signifikan terhadap harga saham, *debt to equity ratio* tidak berpengaruh secara signifikan terhadap harga saham, *earning per share* dan *financial distress (altman score)* berpengaruh positif signifikan terhadap harga saham pada perusahaan sektor industri dasar dan kimia.

Kata kunci : ***Current Ratio, Debt to Equity Ratio, Earning Per Share, Financial Distress (Altman Score),*** **Harga Saham**

ABSTRACT

THE EFFECT OF CR *(CURRENT RATIO)*, DER *(DEBT TO EQUITY RATIO)*, EPS *(EARNING PER SHARE)* AND *FINANCIAL DISTRESS (ALTMAN SCORE)* ON STOCK PRICE AT CHEMICAL AND BASIC INDUSTRY LISTING IN INDONESIA STOCK EXCHANGE

Jessy Safitri Sitorus [1)], Funny [2)], Cindy Marcella [3)], Evelyn [4)], Jeanny Gunawan [5)]

Major: Accounting

Faculty of Economy, University of Prima Indonesia

The purpose of this study is to be able to find the fundamental analysis that influences the stock prices. Independent variables in this study are *current ratio, debt to equity ratio, earnings per share* and *financial distress (altman score)*, while the dependent variable in this study are stock prices. This research was taken from the basic industrial and chemical sector companies that listed on the Stock Exchange in 2013-2017. The population contained in the sector of the company was 69 companies. The samples studied were 24 companies that was selected by using *purposive sampling* technique so the sample that be used for 5 years became 120 samples. The analytical method used is multiple linear regression analysis with SPSS 21 tools. The test results partially indicate that the *current ratio* has a significant negative effect on stock prices, *debt to equity ratio* does not significantly influence stock prices, *earnings per share* and *financial distress (altman score)* have a significant positive effect to stock prices in basic industrial and chemical sector companies.

Key Word : *Current Ratio, Debt to Equity Ratio, Earning Per Share, Financial Distress (Altman Score),* Stock Price