

ABSTRAK

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S1 Akuntansi

Riset ini diteliti untuk dapat mengetahui pengaruh variabel X terhadap variabel Y. Bersumber pada variabel independennya yaitu *Current Ratio* (CR), *Return on Asset* (ROA), *Total Asset Turnover* (TATO), *Debt to Equity Ratio* (DER) dan variabel dependennya ialah *Return Saham*. Dimana ada 100 total sampel yang terdaftar di Perusahaan Sub Sektor Makanan dan Minuman yang Tercatat di Bursa Efek Indonesia Periode 2016-2020. Cara yang digunakan pada riset ini ialah analisis regresi linier berganda oleh program SPSS. Hasil analisis terlihat pada uji T *Return on Asset* mempunyai pengaruh yang positif terhadap *Return Saham*, sedangkan *Current Ratio*, *Total Asset Turnover* dan *Debt to Equity Ratio* tidak berpengaruh positif terhadap *Return Saham*. Berbeda pada uji F bahwa secara bersama-sama *Current Ratio*, *Return on Asset*, *Total Asset Turnover* dan *Debt to Equity Ratio* berpengaruh positif dan signifikan terhadap *Return Saham*. Hasil Adjusted R Square sebesar 0,069 yang artinya variabel independen berpengaruh pada *Return Saham* hanya sebesar 6,9% dan sisanya 93,1% dipengaruhi variabel lain misalnya *Inventory Turnover*, *Return on Equity Ratio*, Inflasi, Suku Bunga dan *Cash Ratio*.

ABSTRACT

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S1 Accounting

This research was investigated to determine the effect of variable X on variable Y. Sourced on the independent variables, namely Current Ratio (CR), Return on Assets (ROA), Total Asset Turnover (TATO), Debt to Equity Ratio (DER) and the dependent variable is Return. Share. Where there are 100 total samples listed in the Food and Beverage Sub-Sector Companies Listed on the Indonesia Stock Exchange for the 2016-2020 Period. The method used in this research is multiple linear regression analysis by SPSS program. The results of the analysis show that the T test Return on Assets has a positive effect on Stock Return, while the Current Ratio, Total Asset Turnover and Debt to Equity Ratio have no positive effect on Stock Return. It is different in the F test that together Current Ratio, Return on Assets, Total Asset Turnover and Debt to Equity Ratio have a positive and significant effect on Stock Return. The result of Adjusted R Square is 0.069, which means that the independent variable affects Stock Return only by 6,9% and the remaining 83,1% is influenced by other variables such as Inventory Turnover, Return on Equity Ratio, Inflation, Interest Rates and Cash Ratio.