PENGARUH ARUS KAS OPERASI, LABA AKUNTANSI, *CURRENT RATIO*, *TOTAL ASSET TRUNOVER* TERHADAP RETURN SAHAM PADA PERUSAHAAN SEKTOR INDUSTRI BARANG KONSUMSI YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2017-2020

Nelly Nattasyah Sagala [1], Deasy Arisandy Aruan[2], Jefry Sumonang Hendrikus Situmorang[3], Eben Ezer Sinaga[4]
Program Studi Akuntansi Keuangan[1,2,3,4]
Universitas Prima Indonesia[1,2,3,4]
E-mail:
Deasy.aruan@gmail.com[1],nellysagala0202@gmail.com[2],jefrysitumorang10@gmail.com[3], ebensinaga161@gmail.com[4]

ABSTRAK

Penelitian ini bertujuan untuk memahami pengaruh Arus kas operasi, Laba akuntansi, *Current ratio*, *Total asset turnover* terhadap Return saham pada perusahaan sekor industri barang konsumsi yang terdaftar pada BEI periode 2017-2020. Penelitian ini menggunakan metode *purposive sampling* dengan jumlah pupolasi 53 perusahaaan sektor industri barang konsumsi yang terdaftar di bursa efek indonesia periode 2017-2020. Sampel penelitian sebayak 120 perusahaaan sektor industri barang konsumsi yang terdaftar di bursa efek indonesia periode 2017-2020. Metode penyelidikan data yang dipakai adalah regresi linier berganda. Hasil penelitian ini menunjukkan bahwa secara parsial bahwa variabel Laba Akuntansi, berpengaruh signifikan terhadap Return Saham, tetapi Arus Kas Operasi, *Current Ratio* dan *Total Asset Trunover* tidak berpengaruh signifikan terhadap Return Saham. Secara simultan Arus Kas Operasi, Laba Akuntansi, *Current Ratio* dan *Total Asset Trunover* berpengaruh secara signifikan terhadap return saham pada perusahaan sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia periode 2017-2020.

Kata kunci: Arus Kas Operasi, Laba Akuntansi, *Current Ratio*, *Total Asset Trunover* Dan Return Saham.

THE EFFECT OF OPERATING CASH FLOW, ACCOUNTING PROFIT, CURRENT RATIO, TOTAL ASSET TRUNOVER ON STOCK RETURN IN COMPANIES IN THE CONSUMER GOODS INDUSTRY SECTOR LISTED ON THE INDONESIA STOCK EXCHANGE PERIOD 2017-2020

Nelly Nattasyah Sagala [1], Deasy Arisandy Aruan[2],Jefry Sumonang Hendrikus Situmorang[3],Eben Ezer Sinaga[4]
Program Studi Akuntansi Keuangan[1,2,3,4]
Universitas Prima Indonesia[1,2,3,4]
E-mail :
Deasy.aruan@gmail.com[1],nellysagala0202@gmail.com[2],jefrysitumorang10@gmail.com[3], ebensinaga161@gmail.com[4]

ABSTRACT

This study aims to understand the effect of operating cash flow, accounting profit, current ratio, total asset turnover on stock returns in consumer goods industry companies listed on the Indonesia Stock Exchange for the 2017-2020 period. This study uses a purposive sampling method with a population of 53 companies in the consumer goods industry sector listed on the Indonesian stock exchange for the 2017-2020 period. The research sample is 120 companies in the consumer goods industry sector listed on the Indonesian stock exchange for the 2017-2020 period. The data investigation method used is multiple linear regression. The results of this study partially indicate that the Accounting Profit variable has a significant effect on Stock Return, but Operating Cash Flow, Current Ratio and Total Asset Trunover have no significant effect on Stock Return. Simultaneously operating cash flow, accounting profit, current ratio and total asset turnover have a significant effect on stock returns in consumer goods industrial sector companies listed on the Indonesia Stock Exchange for the 2017-2020 period.

Keywords*: Operating Cash Flow, Accounting Profit, Current Ratio, Total Asset Trunover And Stock Return.*