

**PENGARUH CURRENT RATIO (CR), DEBT TO EQUITY RATIO (DER),
DAN RETURN ON EQUITY (ROE) TERHADAP RETURN SAHAM
(Studi Empiris pada Perusahaan Makanan dan Minuman yang terdaftar
Di Bursa Efek Indonesia pada Periode 2013-2017)**

ABSTRAK

Dalam melakukan investasi investor dihadapkan pada ketidakpastian antara return yang akan diperoleh dengan resiko yang akan dihadapinya. Untuk itu investor perlu informasi keuangan untuk dijadikan indikator penting guna menilai kinerja perusahaan serta return saham atas investasi yang mereka lakukan. Penelitian ini bertujuan mengetahui pengaruh Current Ratio (CR), Debt to Equity Ratio (DER) dan Return On Equity (ROE) terhadap Return Saham. Populasi dalam penelitian ini adalah perusahaan makanan dan minuman yang terdaftar di bursa efek Indonesia pada periode 2013-2017 yaitu sebanyak 16 perusahaan. Teknik penggunaan sampel menggunakan metode purposive sampling yang mana teknik ini merupakan pengambilan sampel berdasarkan kriteria. Berdasarkan kriteria yang ditetapkan perusahaan ini menjadi sampel sebanyak 9 perusahaan. Teknik yang digunakan adalah analisis berganda.

Berdasarkan hasil penelitian diperoleh bahwa secara parsial Current Ratio tidak berpengaruh terhadap return saham, Debt to Equity Ratio berpengaruh secara positif dan signifikan terhadap return saham dan Return On Equity (X3) secara parsial tidak berpengaruh terhadap return saham. Secara simultan Current Ratio, Debt to Equity Ratio dan Return on Equity secara bersama-sama tidak mempengaruhi return saham.

Kata Kunci : *Current Ratio, Dept to Equity Ratio, Return On Equity, Stock Return*

**THE EFFECT OF CURRENT RATIO (CR), DEBT TO EQUITY
RATIO (DER), AND RETURN ON EQUITY (ROE) TO STOCK
RETURN**

**(Empirical studies on Food and Beverage
companies listed in Indonesian Stock exchange in
period 2013-2017) ABSTRACT**

In conducting investment, investors are faced by the uncertainty between the return which will be gained and the risk which will be faced by the company. Therefore, investors need financial information to be created an important indicator in order to assess the company's performance as well as stock return on their investment. This research is meant to find out the influence of Current Ratio, Debt to Equity Ratio and Return On Equity to the Stock Return. The population in this research is food and beverage companies listed in Indonesia Stock Exchange in the period 2013-2017 as many as 16 companies. The sampling technique uses purposive sampling method which this technique is sampling based on criteria. Based on the criteria set by the company, the samples are 9 companies. The technique used is regression analysis.

Based on the result of the research, it is found that partially Current Ratio(X1) has no effect on stock return, Debt to Equity Ratio(X2) has positive and significant effect to stock return and Return On Equity(X3) partially has no effect on stock return. Simultaneously Current Ratio, Debt

to Equity Ratio and Return On Equity together do not have an effect on to stock return.

Keywords : Current Ratio, Dept to Equity Ratio, Return On Equity, Stock Retur