

## ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui pengaruh Kinerja Keuangan terhadap *Return Saham* baik secara parsial maupun simultan pada perusahaan sub-sektor Makanan dan Minuman yang terdaftar di Bursa Efek Indonesia Periode 2007-2012.

Populasi dalam penelitian ini perusahaan sub-sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2007-2012. Sampel yang diteliti sebanyak 10 perusahaan dengan cara Purposive sampling. Variabel yang diteliti meliputi *Earning Per Share (EPS)*, *Price Earning Ratio (PER)*, *Debt to Equity Ratio (DER)* dan *Return on Equity (ROE)* sebagai variabel bebas dan *Return Saham* sebagai variabel terikat. Data diperoleh melalui data skunder dari BEI dan dianalisis menggunakan regresi berganda.

Berdasarkan hasil pengujian hipotesis secara parsial menunjukkan bahwa variabel *Earning Per Share (EPS)* tidak berpengaruh terhadap *Return Saham* dengan tingkat signifikansi sebesar  $0,409 > 0,05$ , sedangkan variabel *Price Earning Ratio (PER)*, *Debt to Equity Ratio (DER)* dan *Return on Equity (ROE)* berpengaruh terhadap *return saham* dengan tingkat signifikansi sebesar  $0,000 < 0,05$ .

**Kata kunci:** *Earning Per Share, Price Earning Ratio, Debt to Equity Ratio, Return on Equity* dan *return Saham*.

## **ABSTRACT**

*The purpose of this research is to know about the effect of work finances to return good share with partial or simultaneous to company subsector food and drink that enrolled in stock exchange of indonesia in 2007-2012.*

*Population in this research the company sub-sector food and drink that enrolled in stock exchange of indonesia 2007-2012. Sample was thorough as much as ten company with purposive sampling. Variable was thorough such as Earning Per Share (EPS), Price Earning Ratio (PER), Debt to Equity Ratio (DER) and Return On Equity (ROE) as free variable and return share with significant grade as fasten variable. Data is gotten through data of secondary from BEI and was analyzed use double regression.*

*Base on result of testing hypothesis with Partially point out that variable of Earning Per Share (EPS) is not influence in significant retrun share with significant grade as big as  $0,409 > 0,05$ , while variable Price Earning Ratio (PER), Debt to Equity Ratio (DER), and Return on Equity (ROE) influence significant to Return share with significant grade as big as  $0,000 < 0,05$ .*

***Keywords : Earning Per Share, Price Earning Ratio, Debt to Equity Ratio, and Return Share.***