

## ABSTRAK

Kebutuhan akan *Food and Beverage* akan selalu tetap ada maka dari itu perusahaan *Food and Beverage* dianggap akan terus *survive*, Sektor *Food and Beverage* merupakan salah satu sektor ekonomi yang terbaik di Indonesia, dengan pertumbuhan yang tidak pernah negatif sejak 2007, *Food and Beverage* merupakan sektor ekonomi yang menopang hampir seluruh ekspor non migas, sektor industri *Food and Beverage* merupakan salah satu sektor industri yang paling diminati penanam modal dalam negeri dengan tujuan untuk mendapatkan *dividend yield* dana atau *capital gain* atas investasi tersebut, berdasarkan hal tersebut maka objek penelitian ini adalah sektor ekonomi *Food and Beverage*. Tujuan penelitian ini adalah untuk mengetahui seberapa besar hubungan antara variabel *independent* yakni CR, DER, TATO, ROA, EVA dan MVA terhadap variabel *dependent Return Saham*.

Kesimpulan yang didapat adalah variabel *independent* yakni CR, TATO, dan ROA berpengaruh signifikan terhadap variabel *dependent* yakni *Return Saham*, sedangkan DER dan MVA berpengaruh namun tidak signifikan terhadap variabel *Return Saham* baik secara simultan maupun secara parsial.

Kata Kunci : Kinerja Keuangan, *Return Saham*, *Food And Beverage*

## ABSTRACT

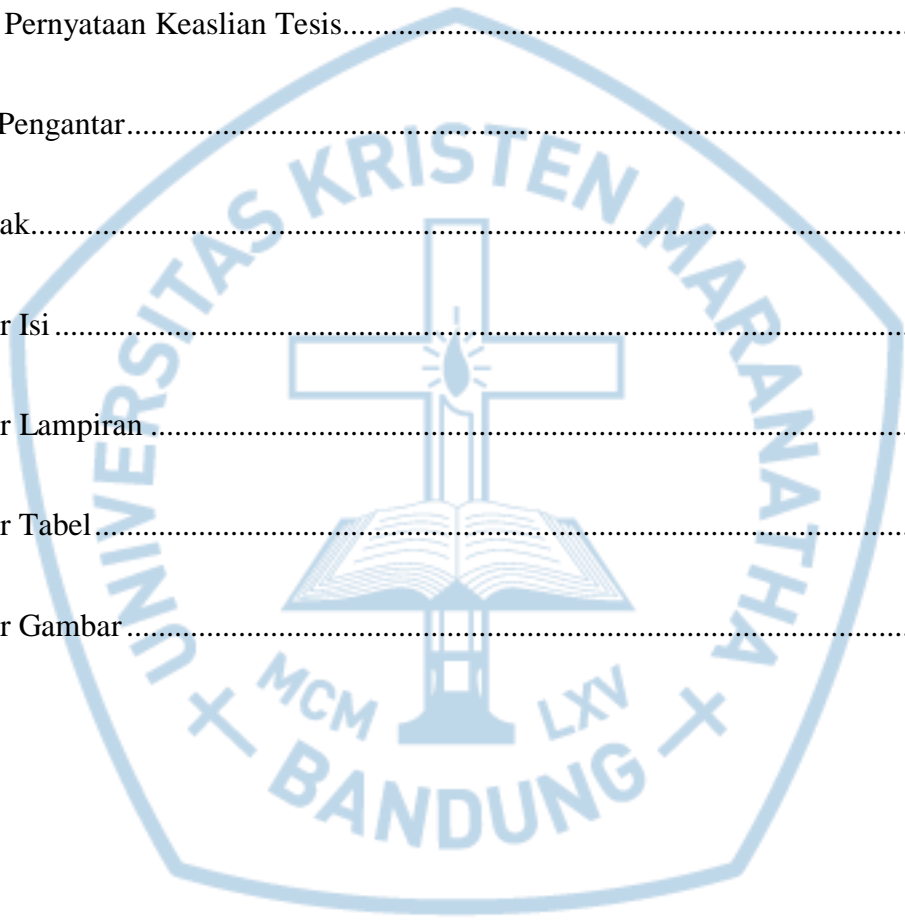
Need for Food and Beverage will always exist and therefore Food and Beverage companies considered would be always survive in any economic condition, Sector Food and Beverage is one of the best in Indonesia, with the growth that has never been negative since 2007, Food and Beverage is an economic sector which supports almost all non-oil exports, the Food and Beverage industry sector is one of the most desirable for domestic investors in purpose to get dividend yield or capital gain even both, for the reasons above, the object of this study is the economic sector Food and Beverage . The purpose of this study was to determine the relationship between the independent variables CR, DER, TATO, ROA, EVA and MVA to dependent variable Stock Returns, either simultaneously or partially using analysis data panel to adjusting with the sample data's cross section and time series from 15 company research object.

The conclusion is the independent variables CR, TATO, ROA, have a significant effect on the dependent variable Stock Return, either simultaneously or partially the others independent variables DER and MVA had an influence on the Stock Return but not significantly.

Keywords : Financial Performance, Stock Return, Food And Beverage

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