ABSTRACT

The purpose of this research is to determine the influence of Earnings Per Share (EPS), Return On Assets (ROA), and Price Earnings Ratio (PER) of on Stock Prices both partially and simultaneously. This research use a causal hypothesis testing method. The data in this research are taken from company’s financial statement 2008-2010. The data are analyzed used Multiple Regression Analysis where the independent variables are Return On Assets, Return On Equity, and Price Earnings Ratio, meanwhile the dependent variables are stock price. The results show that Return On Assets, Return On Equity, Price Earnings Ratio is not significantly effect both simultaneously or in partially to stock price

Keywords: ROA, ROE, PER, and Stock Price
ABSTRAK


Kata Kunci: ROA, ROE, PER dan Harga Saham
DAFTAR ISI

HALAMAN JUDUL .................................................................................. i
HALAMAN PENGESAHAN ................................................................. ii
SURAT PERNYATAAN KEASLIAN SKRIPSI ..................................... iii
KATA PENGANTAR ........................................................................... iv
ABSTRACT .......................................................................................... vi
ABSTRAK ........................................................................................... vii
DAFTAR ISI ........................................................................................ viii
DAFTAR GAMBAR ............................................................................. xii
DAFTAR TABEL .................................................................................. xiii
DAFTAR LAMPIRAN .......................................................................... xiv

BAB I PENDAHULUAN

1.1 Latar Belakang Penelitian............................................................. 1
1.2 Identifikasi Masalah ................................................................. 3
1.3 Maksud dan Tujuan Penelitian ................................................ 4
1.4 Kegunaan Penelitian ............................................................... 4

BAB II KAJIAN PUSTAKA, KERANGKA PEMIKIRAN DAN
PENGEMBANGAN HIPOTESIS

2.1 Kajian Pustaka ........................................................................... 6
2.1.1 Laporan Keuangan ............................................................... 6
2.1.1.1 Pengertian Laporan Keuangan ...................................... 6
2.1.1.2 Tujuan Laporan Keuangan ........................................... 7
2.1.1.3 Pengguna Laporan Keuangan ........................................ 8
2.1.1.4 Komponen Laporan Keuangan ....................................... 9
  2.1.1.4.1 Neraca ................................................................. 9
  2.1.1.4.2 Laporan Laba Rugi ................................................. 11
  2.1.1.4.3 Laporan Perubahan Ekuitas .................................... 12
  2.1.1.4.4 Laporan Arus Kas .................................................. 12
    2.1.1.4.4.1 Arus Kas dari Aktivitas Operasi .................................. 13
    2.1.1.4.4.2 Arus Kas dari Aktivitas Investasi ................................. 13
    2.1.1.4.4.3 Arus Kas dari Aktivitas Pendanaan ............................ 13
  2.1.1.4.5 Catatan Atas Laporan Keuangan ................................. 14
2.1.2 Analisis Laporan Keuangan ................................................. 14
  2.1.2.1 Pengertian Analisis Laporan Keuangan .............................. 14
  2.1.2.2 Tujuan Analisis Laporan Keuangan ................................. 14
  2.1.2.3 Metode Analisis Laporan Keuangan ................................. 15
2.1.3 Analisis Rasio Keuangan ...................................................... 16
  2.1.3.1 Pengertian Analisis Rasio Keuangan ................................. 16
  2.1.3.2 Jenis-jenis Rasio Keuangan ......................................... 17
2.1.4 Pasar Modal ................................................................. 19
  2.1.4.1 Pengertian Pasar Modal ............................................... 19
  2.1.4.2 Manfaat Pasar Modal ................................................. 19
BAB III METODE PENELITIAN

3.1 Objek Penelitian ........................................28

3.2 Jenis Penelitian ..........................................28

3.3 Operasionalisasi Variabel .................................29

3.4 Populasi dan Sampel ......................................30

3.5 Teknik Pengumpulan Data .................................30

3.6 Analisis Data ................................................31

3.6.1 Analisis Regresi Linier Berganda ......................31

3.6.2 Pengujian Hipotesis ....................................32

3.6.3 Uji Asumsi Klasik .....................................34
BAB IV HASIL PENELITIAN DAN PEMBAHASAN

4.1 Hasil Penelitian

4.1.1 Prosil Perusahaan

4.1.2 Hasil Pengumpulan Data

4.1.3 Uji Asumsi Klasik

4.1.3.1 Uji Normalitas Kolmogorov – Smirnov

4.1.3.2 Uji Multikolonieritas

4.1.3.3 Uji Autokolerasi

4.1.3.4 Uji Heteroskedastisitas

4.1.4 Persamaan Model Regresi

4.1.5 Pengujuan Koefisien Regresi secara Parsial

4.1.5.1 Pengaruh Return On Asset terhadap Harga Saham

4.1.5.2 Pengaruh Return On Equity terhadap Harga Saham

4.1.5.3 Pengaruh Price Earnings Ratio terhadap Harga Saham

4.1.6 Pengujuan Koefisien secara Simultan

4.1.7 Koefisien Korelasi Parsial

4.1.8 Koefisien Determinasi Simultan

4.2 Pembahasan
BAB V SIMPULAN DAN SARAN

5.1 Simpulan .................................................................................................73
5.2 Saran .......................................................................................................75

DAFTAR PUSTAKA .......................................................................................77
LAMPIRAN ....................................................................................................78
RIWAYAT HIDUP ............................................................................................94
DAFTAR GAMBAR

Gambar 1 Kerangka Pemikiran .................................................................27
DAFTAR TABEL

<table>
<thead>
<tr>
<th>Tabel</th>
<th>Deskripsi</th>
<th>Halaman</th>
</tr>
</thead>
<tbody>
<tr>
<td>I</td>
<td>Operasionalisasi Variabel</td>
<td>30</td>
</tr>
<tr>
<td>II</td>
<td>Data <em>Return On Asset</em> / ROA (X₁)</td>
<td>56</td>
</tr>
<tr>
<td>III</td>
<td>Data <em>Return On Equity</em> / ROE (X₂)</td>
<td>56</td>
</tr>
<tr>
<td>IV</td>
<td>Data <em>Price Earning Ratio</em> / PER (X₃)</td>
<td>57</td>
</tr>
<tr>
<td>V</td>
<td>Data Harga Saham Penutupan (Y)</td>
<td>57</td>
</tr>
<tr>
<td>VI</td>
<td>Uji Normalitas</td>
<td>58</td>
</tr>
<tr>
<td>VII</td>
<td>Uji Multikolinearitas</td>
<td>59</td>
</tr>
<tr>
<td>VIII</td>
<td>Uji Autokorelasi</td>
<td>60</td>
</tr>
<tr>
<td>IX</td>
<td>Uji Heteroskedastisitas</td>
<td>61</td>
</tr>
<tr>
<td>X</td>
<td>Koefisien Regresi</td>
<td>62</td>
</tr>
<tr>
<td>XI</td>
<td>Pengujian Koefisien Regresi</td>
<td>67</td>
</tr>
<tr>
<td>XII</td>
<td>Koefisien Korelasi Parsial Variabel X₁, X₂, dan X₃ dengan Y</td>
<td>68</td>
</tr>
<tr>
<td>Lampiran A</td>
<td>Hasil Output SPSS</td>
<td>Halaman 78</td>
</tr>
<tr>
<td>-----------</td>
<td>----------------------------------------</td>
<td>------------</td>
</tr>
<tr>
<td>Lampiran B</td>
<td>Laporan Keuangan Perusahaan Tahun 2008-2010</td>
<td>Halaman 83</td>
</tr>
</tbody>
</table>