ABSTRACT

The objective of this study is to analyze of financial performance of companies influence that focus on Return On Assets (ROA), Net Profit Margin (NPM), Earning Per Share (EPS), and Price Earning Ratio (PER) of the return on company stock shares in Food and Beverages' sector period 2007-2010 by manufactur's company.

The population become object in this research is manufactur's company sector food and beverages period of year of 2007-2010. Amount sampel the used is the 15 food and beverages company and still stand up during period of perception and also publicized of year of 2007-2010 by ICMD. The analysis method used in this research that is with analysis regresi double, hypothesis test that is determinant coefficient, test F, and test T.

The result of the study shows that there is an increasing of share return in the companies that is in the study with the assumption of the variable of ROA, NPM, EPS, and PER are not changed. The variable of ROA does not has positive and not significant to the return of share, meanwhile NPM has positive and does not has significant to the return of share, and EPS and PER have significant positive to the return of share in the Food and Beverages' sector by the manufactur's company.

Keywords : return on asset, net profit margin, earning per share, price earning ratio, return saham.

SEMARANG
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