ABSTRACT

This research aimed to examine the affects of Return on Equity (ROE), Sales Growth, Earning per Share (EPS), Current Ratio (CR), Debt to Equity Ratio (DER), and Total Assets Turnover (TATO) to stock price with auditor reputation as moderating variable. The population in this research are 11 chemical sub sector manufacturing companies listed on Indonesia Stock Exchange (IDX) for the period of 2013-2017. This sample collection technique uses purposive sampling method, which is research sampling by taking into account certain criteria based on the research objectives, data analysis using multiple linear regression with SPSS version 21. The result of the analysis show that 1) earning per share have a positiveinfluence on the stock prices, 2)return on equity, sales growth,current ratio, debt to equity ratio,andtotal assets turnover have not influence on the stock prices, 3) auditor reputation able to strengthen in relationship return on equity on the stock prices, 4) auditor reputation unable to strengthen in relationship, sales growth,earning per share, current ratio, debt to equity ratio, and total assets turnover on the stock prices.

Keyword*: Profitability, liquidity, solvability, activity, stock prices, and auditor reputation.*

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh Return on Equity (ROE), Pertumbuhan Penjualan, Earning per Share (EPS), Current Ratio (CR), Debt to Equity Ratio (DER), dan Total Assets Turnover (TATO) terhadap harga saham dengan reputasi auditor sebagai variabel pemoderat. Populasi pada penelitian ini adalah 11 perusahaan manufaktur sub sektor kimia yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2013-2017. Penelitian ini menggunakan *purposive sampling* dan didapatkan sampel sebanyak 7 perusahaan teknik pengumpulan sampel menggunakan metode *purposive sampling,* yaitu pengambilan sampel penelitian dengan memperhatikan beberapa kriteria tertentu yang didasarkan pada tujuan penelitian. Analisis data menggunakan regresi linear berganda dengan bantuan *software* SPSS versi 21. Hasil analisis ini adalah 1) *earning per share* memiliki pengaruh positifterhadap harga saham, 2) *return on equity*, pertumbuhan penjualan, *current ratio, debt to equity ratio,* dan *total assets turnover* tidak memiliki pengaruh terhadap harga saham, 3) reputasi auditor mampu memperkuat dalam hubungan antara *return on equity* terhadap harga saham, 4) reputasi auditor tidak mampu memperkuat dalam hubungan antara, pertumbuhan penjualan, *earning per share,current ratio, debt to equity ratio,* dan *total assets turnover* terhadap harga saham.

Kata Kunci: Profitabilitas, likuiditas, solvabilitas, aktivitas, harga saham, dan

reputasi auditor.