

LEMBAR PERSETUJUAN PEMBIMBING

SKRIPSI YANG BERJUDUL “ANALISIS PENGARUH CURRENT RATIO (CR), NET PROFIT MARGIN (NPM) DAN GROSS PROFIT MARGIN (GPM) TERHADAP HARGA SAHAM PADA PERUSAHAAN MANUFAKTUR SUB SEKTOR LOGAM DAN SEJENISNYA YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2012-2017”

SKRIPSI

Oleh

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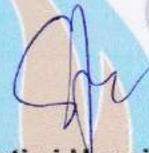
Telah diperiksa dan disetujui untuk diuji

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LEMBAR PENGESAHAN

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Hari/Tanggal : Jumat, 13 Juli 2018

Waktu : 13.00 WITA

Penguji:

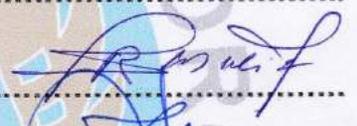
1. Sahmin Noholo, SE, MM
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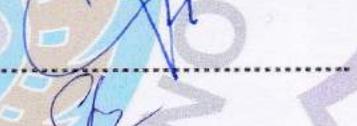
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ABSTRAK

I Komang Santika. 921 414 132. 2018. *Analisis pengaruh Current Ratio (CR), Net Profit Margn (NPM) dan Gross Profit Margin (GPM) terhadap harga saham perusahaan manufaktur sub sektor logam dan sejenisnya yang terdaftar di Bursa Efek Indonesia periode 2012-2017.* Skripsi. Program Studi S1 Akuntansi, Jurusan Akuntansi, Fakultas Ekonomi. Universitas Negeri Gorontalo, dibawah bimbingan Bapak Zulkifli Bokuu, SE., Ak., M.SA sebagai pembimbing I dan Ibu Siti Pratiwi Husain, SE.,M.Si sebagai pembimbing II.

Penelitian ini bertujuan untuk mengetahui (1). pengaruh *Current Ratio (CR)* terhadap harga saham perusahaan manufaktur sub sektor logam dan sejenisnya yang terdaftar di Bursa Efek Indonesia periode 2012-2017, (2). *Net Profit Margn (NPM)* terhadap harga saham perusahaan manufaktur sub sektor logam dan sejenisnya yang terdaftar di Bursa Efek Indonesia periode 2012-2017, dan (3). *Gross Profit Margin (GPM)* terhadap harga saham perusahaan manufaktur sub sektor logam dan sejenisnya yang terdaftar di Bursa Efek Indonesia periode 2012-2017 secara parsial dan secara simultan. Data dalam penelitian ini didapatkan dengan mengunduh data laporan keuangan situs Bursa Efek Indonesia (BEI) sehingga data dalam penelitian ini merupakan data sekunder. Analisis data menggunakan bantuan program *Eviews*.

Hasil penelitian ini menunjukkan bahwa (1). *Current Ratio (CR)* berpengaruh secara signifikan terhadap harga saham perusahaan manufaktur sub sektor logam dan sejenisnya yang terdaftar di Bursa Efek Indonesia periode 2012-2017, (2). *Net Profit Margn (NPM)* berpengaruh secara signifikan terhadap harga saham perusahaan manufaktur sub sektor logam dan sejenisnya yang terdaftar di Bursa Efek Indonesia periode 2012-2017, (3). *Gross Profit Margin (GPM)* tidak berpengaruh signifikan terhadap harga saham perusahaan manufaktur sub sektor logam dan sejenisnya yang terdaftar di Bursa Efek Indonesia periode 2012-2017. Sedangkan secara simultan berpengaruh secara signifikan terhadap harga saham perusahaan manufaktur sub sektor logam dan sejenisnya yang terdaftar di Bursa Efek Indonesia periode 2012-2017 dengan nilai koefisien determinasi sebesar 68,3884% sehingga variabel bebas mampu menjelaskan variabel terikat.

Kata Kunci: *Current Ratio, Net Profit Margn, Gross Profit Margin* dan Harga Saham

ABSTRACT

I Komang Santika. 921 414 132. 2018. *The Analysis of Current Ratio (CR) Effect, Net Profit Margin (NPM) and Gross Profit Margin (GPM) toward the stock price on manufacturing company metal sub-sector and its kind which listed in Indonesia Stock Exchange from 2012 to 2017.* Skripsi. Bachelor Study Program of Accounting, Department of Accounting, Faculty of Economics. State University of Gorontalo, the principal supervisor is Zulkifli Boku, SE., Ak., M.SA, and the co-supervisor is Siti Pratiwi Husain, SE.,M.Si.

The purpose of this study was to determine (1) The effect of Current Ratio (CR) toward the stock price on manufacturing company metal sub-sector and its kind which listed in Indonesian Stock Exchange from 2012 to 2017, (2). Net Profit Margin (NPM) toward the stock price on manufacturing company metal sub-sector and its kind which listed in Indonesian Stock Exchange from 2012 to 2017, and (3) Gross Profit Margin (GPM) toward the stock price on manufacturing company metal sub-sector and its kind which listed in Indonesian Stock Exchange from 2012 to 2017 partially and simultaneously. The data in the research is obtained by downloading the data of financial report of Indonesia stock exchange site (BEI) so that the data in this study is secondary data. The data analysis is using Eviews program support.

The research findings showed that (1).. Current Ratio (CR) significantly effects toward the stock price on manufacturing company metal sub-sector and its kind which listed in Indonesian Stock Exchange from 2012 to 2017, (2). Net Profit Margin (NPM) significantly effects toward the stock price on manufacturing company metal sub-sector and its kind which listed in Indonesian Stock Exchange from 2012 to 2017, (3). Gross Profit Margin (GPM) has no significant effects on the stock price on manufacturing company metal sub-sector and its kind which listed in Indonesian Stock Exchange from 2012 to 2017. Meanwhile, simultaneously it effects significantly toward the stock price on manufacturing company metal sub-sector and its kind which listed in Indonesian Stock Exchange from 2012 to 2017 with the value of coefficient determination is 68,3884 so that the independent variable can explain the dependent variable.

Keywords: Current Ratio, Net Profit Margin, Gross Profit Margin and Stock Price.