

ABSTRACT

Zaidah Safitri, Latifatus. 2019. Thesis. Effect of Accounting Profit, Operating Cash Flow, and Book Value of Equity Against Compass 100 Index Company Stock Price on Study of Service Companies in the Construction and Building, Property & Real Estate Sector on the Indonesia Stock Exchange (IDX). Accounting Study Program, Faculty of Economics, Panca Marga University Probolinggo.

This research was conducted to determine the effect simultaneously between the variables of Accounting Profit, Operating Cash Flow and Book Value of Equity on the Compass 100 Index Company stock prices in the Study of Services Companies in the Construction and Building, Property & Real Estate Sector in the Indonesia Stock Exchange (BEI) in 2016 -2018 in 2016-2018, and to determine the partial effect between Accounting Profit, Operating Cash Flow and Equity Book Value on Compass 100 Index Company Stock Price on Study of Service Companies in Construction and Building, Property & Real Estate Sectors on the Indonesia Stock Exchange (BEI) in 2016-2018.

This research uses associative research. The variables used consist of Accounting Profit (X_1), Operating Cash Flow (X_2), and Book Value of Equity (X_3) to Share Price (Y). The method of data collection is by documentation, a sample of 26 Service Companies in the Construction and Building Sector, Real Estate, Property whose annual financial statements are available in full and has not experienced delisting from 2016-2018. Data analysis method in the form of multiple linear regression analysis.

The results showed that simultaneously significant can be seen that the variable Accounting Profit, Operating Cash Flow and Book Value Equity affect the stock price as evidenced by the value of $F_{count} > F_{table}$ with a significant level $\alpha = 0.05$, partially the variable Profit, Operating Cash Flow and The book value of equity affects the stock price as evidenced by the value of $F_{count} > F_{table}$.

Keywords: *Accounting Profit, Operating Cash Flow, Equity Book Value, StockPrice*

ABSTRAK

Zaidah Safitri, Latifatus. 2019. Skripsi. **Pengaruh Laba Akuntansi, Arus Kas Operasi, dan Nilai Buku Ekuitas Terhadap Harga Saham Perusahaan Indeks Kompas 100 pada Studi Perusahaan Jasa dalam Sektor Konstruksi dan Bangunan, *Property & Real Estate* di Bursa Efek Indonesia (BEI).** Program Studi Akuntansi, Fakultas Ekonomi, Universitas Panca Marga Probolinggo.

Penelitian ini dilakukan untuk mengetahui pengaruh secara simultan diantara variabel Laba Akuntansi, Arus Kas Operasi dan Nilai Buku Ekuitas terhadap Harga saham Perusahaan Indeks Kompas 100 pada Studi Perusahaan Jasa dalam Sektor Konstruksi dan Bangunan, *Property & Real Estate* di Bursa Efek Indonesia (BEI) tahun 2016-2018, dan untuk mengetahui pengaruh secara parsial diantara Laba Akuntansi, Arus Kas Operasi dan Nilai Buku Ekuitas terhadap Harga Saham Perusahaan Indeks Kompas 100 pada Studi Perusahaan Jasa dalam Sektor Konstruksi dan Bangunan, *Property & Real Estate* di Bursa Efek Indonesia (BEI) tahun 2016-2018.

Penelitian ini menggunakan penelitian asosiatif. Variabel yang digunakan terdiri dari Laba Akuntansi (X_1), Arus Kas Operasi (X_2), dan Nilai Buku Ekuitas (X_3) terhadap Harga Saham (Y). Metode pengumpulan data dengan dokumentasi, sampel berupa 26 Perusahaan Jasa dalam Sektor Konstruksi dan Bangunan, *Real Estate, Property* yang laporan keuangan tahunan tersedia lengkap dan tidak mengalami *dealing* dari tahun 2016-2018. Metode analisis data berupa analisis regresi linier berganda.

Hasil penelitian menunjukkan bahwa secara simultan signifikan dapat diketahui bahwa variabel Laba Akuntansi, Arus Kas Operasi dan Nilai Buku Ekuitas berpengaruh terhadap harga saham yang dibuktikan dengan nilai $F_{hitung} > F_{tabel}$ dengan tingkat signifikan $\alpha = 0,05$, secara parsial variabel Laba, Arus Kas Operasi dan Nilai Buku Ekuitas berpengaruh terhadap Harga Saham yang dibuktikan nilai $F_{hitung} > F_{tabel}$.

Kata Kunci: Laba Akuntansi, Arus Kas Operasi, Nilai Buku Ekuitas, Harga Saham.