

ABSTRAK

Ulum, Bahrul 2021. “**Pengaruh Net Profit Margin, Debt to Equity Ratio dan Inventory Turn Over terhadap harga saham studi kasus pada perusahaan farmasi yang terdaftar di Bei Tahun 2015-2019**” Program Studi Akuntansi, Fakultas Ekonomi, Universitas Panca Marga Probolinggo.

Penelitian ini dilakukan di perusahaan sektor farmasi yang terdaftar di Bursa Efek Indonesia tahun 2015-2015 dengan tujuan Untuk mengetahui pengaruh antara Net Profit Margin, Debt to Equity Ratio dan Inventory Turn Over secara parsial dan secara simultan terhadap Harga Saham pada Perusahaan Farmasi yang terdaftar di Bursa Efek Indonesia.

Jenis penelitian yang digunakan adalah penelitian deskriptif kuantitatif dengan variabel yang terdiri dari Net Profit Margin, Debt To Equity Ratio dan Inventory Turn Over. Untuk melihat seberapa pengaruhnya terhadap harga saham dengan cara simultan yang dibuktikan dengan nilai $F_{hitung} > F_{tabel}$ dengan tingkat signifikan $\alpha = 0,05$ dan secara parsial dibuktikan dengan nilai $t_{hitung} < t_{tabel}$, sampel yang digunakan dalam penelitian ini 8 perusahaan dari 11 perusahaan farmasi. Penelitian ini dilakukan dengan mengambil data dari (www.idx.com dan www.sahamoke.com).

Hasil penelitian menunjukkan bahwa secara simultan dapat diketahui bahwa variabel Net Profit Margin, Debt to Equity Ratio dan Inventory Turn Over secara simultan berpengaruh signifikan terhadap Harga Saham yang dibuktikan dengan nilai $F_{hitung} > F_{tabel}$ dengan tingkat signifikan $\alpha = 0,05$, secara parsial variabel Net Profit Margin berpengaruh signifikan terhadap Harga Saham dan variabel Debt to Equity Rasio juga berpengaruh signifikan terhadap Harga Saham yang dibuktikan nilai $t_{hitung} < t_{tabel}$, sedangkan variabel Inventory Turn Over secara parsial tidak berpengaruh signifikan terhadap Harga Saham.

Kata Kunci : Net Profit Margin, Debt to Equity Ratio, Inventory Turn Ove

ABSTRACT

Ulum, Bahrul 2021. "The Influence of Net Profit Margin, Debt to Equity Ratio and Inventory Turn Over on case study stock prices in pharmaceutical companies listed on the IDX in 2015-2019" Accounting Study Program, Faculty of Economics, Panca Marga University Probolinggo.

This research was conducted in pharmaceutical sector companies listed on the Indonesia Stock Exchange in 2015-2015 with the aim of knowing the effect of Net Profit Margin, Debt to Equity Ratio and Inventory Turn Over partially and simultaneously on stock prices in pharmaceutical companies listed on the Exchange. Indonesian Effect.

The type of research used is descriptive quantitative research with variables consisting of Net Profit Margin, Debt To Equity Ratio and Inventory Turn Over. To see how much influence it has on stock prices simultaneously as evidenced by the value of $F_{count} > F_{table}$ with a significant level of = 0.05 and partially proven by the value of $t_{count} < t_{table}$, the samples used in this study were 8 companies from 11 pharmaceutical companies. This research was conducted by taking data from (www.idx.com and www.sahamoke.com).

The results showed that simultaneously it can be seen that the variables Net Profit Margin, Debt to Equity Ratio and Inventory Turn Over simultaneously have a significant effect on stock prices as evidenced by the value of $F_{count} > F_{table}$ with a significant level of = 0.05, partially Net Profit variable Margin has a significant effect on stock prices and the Debt to Equity Ratio variable also has a significant effect on stock prices as evidenced by the value of $t_{count} < t_{table}$, while the Inventory Turn Over variable partially has no significant effect on stock prices.

Keywords : *Net Profit Margin, Debt to Equity Ratio, Inventory Turn Over*