ABSTRACT

EFFECT OF CHANGE IN ACCOUNTING INFORMATION IN RETAIL STOCK PRICE LISTED IN INDONESIA STOCK EXCHANGE (IDX)

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This study aimed to test empirically whether the company's accounting information through the analysis of the market, represented by the ratio of EPS (Earning Per Share), PER (Price Earning Ratio), PBV (Price to Book Value) and profitability ratios are represented ROA (Return on Assets) to changes in the stock price retail companies listed in Indonesia Stock Exchange (IDX).

The sample in this study was obtained by using the method of purposive judgment sampling. Based on predetermined criteria, then there are 9 samples of a sample of companies with the period 2006 - 2011 analytical tool used to test the hypothesis is multiple linear regression.

The results showed that the variable EPS (Earning Per Share), PER (Price Earning Ratio), PBV (Price to Book Value) significant effect on changes in stock prices, while ROA (Return on Assets) no significant effect on the stock price changes.

Keywords: Changes in stock prices, Earning Per Share, Price Earning Ratio, Price to Book Value, Return On Assets.