

ABSTRAK

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Program Studi Akuntansi

PENGARUH *DIVIDEND PER SHARE* DAN RASIO AKTIVITAS TERHADAP HARGA SAHAM

(Studi pada Perusahaan Sektor *Property, Real Estate*, dan Konstruksi bangunan
Yang Terdaftar Di Bursa Efek Indonesia Pada Tahun 2014-2018)

Dian Purwandari, S.E., M.Ak. & Thomas Nadeak, S.E., M.M.

Tujuan dalam penelitian ini untuk menguji pengaruh *dividend per share* dan *total assets turn over* terhadap harga saham pada perusahaan sektor *property, real estate*, dan konstruksi bangunan yang terdaftar di Bursa Efek Indonesia. Dengan populasi sebanyak 73 perusahaan. Setelah dilakukan penelitian, terdapat 17 perusahaan yang memenuhi kriteria. Metode pengambilan sampel dilakukan dengan metode *purposive sampling* dan penelitian ini menggunakan metode analisis linear berganda.

Berdasarkan hasil penelitian yang telah dilaksanakan bahwa secara parsial *dividend per share* dan *total assets turn over* berpengaruh terhadap harga saham. Sedangkan secara simultan menunjukkan bahwa nilai probabilitas sebesar $0,014 < 0,05$ maka secara bersamaan *dividend per share* dan *total assets turn over* berpengaruh signifikan terhadap harga saham pada perusahaan sektor *property, real estate*, dan konstruksi bangunan yang terdaftar di Bursa Efek Indonesia. Nilai *R square* sebesar 0,764 atau sebesar 76,4% menjelaskan bahwa *dividend per share* dan *total assets turn over* dapat mempengaruhi harga saham pada perusahaan sektor *property, real estate*, dan konstruksi bangunan yang terdaftar di Bursa Efek Indonesia sementara sisanya dipengaruhi oleh variabel lainnya.

Kata kunci : *dividend per share, total assets turn over*, harga saham

ABSTRACT

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Accounting Study Program

THE EFFECT OF DIVIDEND PER SHARE AND ACTIVITY RATIO ON SHARE PRICES

(Studies on Property, Real Estate, and Building Construction Companies Listed on the Indonesia Stock Exchange in 2014-2018)

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The purpose of this study is to examine the effect of dividend per share and total assets turnover on stock prices in property, real estate and building construction sector companies listed on the Indonesia Stock Exchange. With a population of 73 companies. After conducting the research, there were 17 companies that met the criteria. The sampling method was carried out by purposive sampling method and this study used multiple linear analysis methods.

Based on the results of research that has been carried out that partially dividend per share and total assets turnover have an effect on stock prices. Meanwhile, simultaneously it shows that the probability value is $0.014 < 0.05$, so simultaneously dividend per share and total assets turnover have a significant effect on stock prices in property, real estate, and building construction sector companies that are flat on the Indonesia Stock Exchange. The R square value of 0.764 or 76.4% explains that dividend per share and total assets turnover can affect share prices in property, real estate and building construction companies that are flattened on the Indonesia Stock Exchange, while the rest is influenced by other variables.

Keyword : dividend per share, total assets turn over, share price