

**ANALISIS PENGARUH *EARNING PER SHARE* (EPS), PENERAPAN
GOOD CORPORATE GOVERNANCE (GCG), DAN OPINI AUDIT *GOING
CONCERN* TERHADAP HARGA SAHAM PADA PERUSAHAAN
MANUFAKTUR SEKTOR MAKANAN DAN MINUMAN YANG
TERDAFTAR DI BURSA EFEK INDONESIA (BEI)**

ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui apakah terdapat pengaruh signifikan : 1) EPS secara parsial terhadap harga saham; 2) Komisaris independen secara parsial terhadap harga saham; 3) Kepemilikan manajerial secara parsial terhadap harga saham; 4) Komite audit secara parsial terhadap harga saham; 5) Opini audit *going concern* secara parsial terhadap harga saham; 6) EPS, komisaris independen, kepemilikan manajerial, komite audit dan audit *going concern* secara simultan terhadap saham saham. Populasi penelitian ini adalah seluruh perusahaan manufaktur sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2013-2017 sebanyak 26 perusahaan. Metode pengambilan sampel menggunakan purposive sampling, dengan kriteria perusahaan menerbitkan laporan keuangan yang lengkap dari tahun 2013 -2017, perusahaan secara konsisten mencatat data harga saham selama tahun pengamatan yaitu 2013-2017 dan laporan keuangan perusahaan memiliki data-data yang berkaitan dengan variabel seperti jumlah komisaris independen, jumlah komite audit, serta jumlah saham yang dimiliki oleh manajer, dewan direksi, dan manajemen selama tahun pengamatan yaitu 2013-2017. Berdasarkan kriteria-kriteria tersebut didapatkan sampel sebanyak 17 perusahaan. Hasil dari penelitian ini adalah 1) EPS secara parsial berpengaruh positif dan signifikan terhadap harga saham; 2) Komisaris independen secara parsial berpengaruh positif dan signifikan terhadap harga saham; 3) Kepemilikan manajerial secara parsial tidak berpengaruh signifikan terhadap harga saham; 4) Komite audit secara parsial tidak berpengaruh signifikan terhadap harga saham; 5) Opini audit *going concern* secara parsial berpengaruh negatif dan signifikan terhadap harga saham; 6) EPS, komisaris independen, kepemilikan manajerial, komite audit dan opini audit *going concern* secara simultan berpengaruh signifikan terhadap saham saham.

Kata kunci :EPS, Komisaris independen, Kepemilikan manajerial, Komite audit, Opini audit *going concern*, harga saham

**ANALYSIS OF THE EFFECT OF EARNING PER SHARE (EPS),
APPLICATION OF GOOD CORPORATE GOVERNANCE (GCG), AND
GOING CONCERN AUDIT OPINION ON STOCK PRICES IN FOOD AND
BEVERAGE SECTOR MANUFACTURING COMPANIES LISTED IN
INDONESIA STOCK EXCHANGE (IDX)**

ABSTRACT

The purpose of this study is to find out whether there are significant influences: 1) EPS partially towards stock prices; 2) Independent Commissioners partially on stock prices; 3) Partial managerial ownership of stock prices; 4) Audit committee partially on stock prices; 5) Partially going concern audit opinion on stock prices; 6) EPS, independent commissioners, managerial ownership, audit committees and going-concern audits simultaneously to stock shares. The population of this research is 26 manufacturing companies in the food and beverage sectors listed on the Indonesia Stock Exchange in the period of 2013-2017. Sampling methods using purposive sampling, with the criteria that the company publishes complete financial statements from 2013-2017, the company consistently records stock price data during the observation year, 2013-2017 and the company's financial statements have data relating to variables such as the number of independent commissioners, number audit committee, as well as the number of shares held by managers, board of directors, and management during the observation year, 2013-2017. Based on these criteria a sample of 17 companies was obtained. The results of this study are 1) EPS partially have positive and significant effect on stock prices; 2) Independent Commissioners partially have positive and significant effect on stock prices; 3) Managerial ownership partially does not have a significant effect on stock prices; 4) The audit committee partially has no significant effect on stock prices; 5) Going concern audit opinion partially have negative and significant effect on stock prices; 6) EPS, independent commissioners, managerial ownership, audit committee and going concern audit opinion simultaneously have a significant effect on stock shares.

Keywords: *EPS, independent commissioner, managerial ownership, audit committee ,
Going concern audit opinion, stock price*