

**Analysis of Accounting Information towards Stock Return
in Food and Beverage Industry Listed on Indonesia Stock Exchange
for the Period of 2010 – 2014**

by

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STATEMENT BY THE AUTHOR

I hereby declare that this submission is my own work and to the best of my knowledge, it contains no material previously published or written by another person, nor material which to a substantial extent has been accepted for the award of any other degree or diploma at any educational institution, except where due acknowledgement is made in the thesis.

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ABSTRACT

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This study investigates the correlation of the accounting information: current ratio, debt-to-equity ratio, total asset turnover, price-to-earnings ratio, and firm size towards stock return. This is to respond the economic condition and improvement of Asian market towards the global economy, and the increasing consumer spending in food and beverage in Indonesia. Some previous studies found that there is a correlation between the variables and the stock return. This research then reveals a significant correlation of current ratio, debt-to-equity ratio, total asset turnover, and firm size when they are put as a single variable, towards the stock return. However, the price-to-earnings ratio is found to have an insignificant correlation towards the stock return, and so do all the accounting information as independent variables when combined in multiple regression model.

Keywords: accounting information, ratio, stock return, food and beverage industry, multiple regression model



DEDICATION

I dedicate this thesis work to my parents, my family, my bestfriends, and Mr. Indra
Pratama MM, Ak., CA, CMA, CPMA as my thesis advisor.



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