ABSTRAK

PENGARUH INFORMASI LABA AKUNTANSI, ARUS KAS, DAN *DEBT TO EQUITY RASIO,* TERHADAP HARGA SAHAM

(Pada Perusahaan Manufaktur Di Bursa Efek Indonesia Tahun 2021-2023)

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Penelitian ini bertujuan untuk menguji pengaruh informasi laba akuntansi, arus kas dan, *debt to equity ratio* terhadap harga saham pada Perusahaan Manufaktur di Bursa Efek Indonesia tahun 2021-2023. Pada penelitian ini Harga Saham Pada Perusahaan Manufaktur diukur Menggunakan Harga Saham Penutup *(Closing Price).* Sampel pada penelitian ini berjumlah 378 perusahaan manufaktur dengan menggunakan teknik *purposive sampling.* Pengujian hipotesis dalam penelitian ini menggunakan analisis regresi linier berganda. Hasil penelitian ini menunjukkan bahwa Laba Akuntansi, Arus Kas Operasi, Arus Kas Pendanaan berpengaruh terhadap Harga saham sedangkan Arus Kas Investasi dan *Debt to equity rasio* tidak berpengaruh terhadap Harga Saham.

Kata Kunci : Laba Akuntansi, Arus Kas, *Debt to equity rasio,* Harga Saham

ABSTRACT

THE EFFECT OF ACCOUNTING EARNINGS INFORMATION, CASH FLOW AND DEBT TO EQUITY RASIO ON STOCK PRICES
(In Manufacturing companies on the Indonesia stock exchange during 2021-2023)

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This study aims to examine the Effect Of Accounting Earnings Information, Cash Flow And Debt To Equity Rasio On Stock Prices In Manufacturing Companies On The Indonesia Stock Exchange In 2021-2023. In this study, stock prices in Manufacturing companies were measured using Closing Stock Prices. The sample in this study amounted to 378 Manufacturing companies using purposive sampling technique. Hypothesis testing in this study using multiple linear regression analysis. The results of this study indicate that Accounting Profit, Operating Cash Flow, Funding Cash Flow Have An Effect On Stock Prices While Investment Cash Flow And Debt To Equity Rasio Have No Effect On Stock Prices.

Keywords: Accounting Earnings, Cash Flow, Debt to Equity Rasio, Stock Price