

## ABSTRACT

### THE EFFECT OF ACCOUNTING INFORMATION STOCK PRICES CHANGE

(Empirical Study of Listed Manufacturing Companies on the IDX 2017-2019)

By

Ulul Izzatun Janah

1612120216

The purpose of this study was to find empirically the effect of accounting information on the stock price changes. In this study, there were 5 independent variables tested, namely Earning Per Share (EPS), Debt to Equity Ratio (DER), Price to Book Value (PBV), Price Earnings Ratio (PER), and Return On Asset (ROA). The population of this study was manufacturing companies in 2017-2019. The sampling technique used purposive sampling with a sample of 70 companies. This study was conducted in 2017-2019 with 210 data. The analysis method used multiple linear regression with the SPSS V.20 tool. The result of this study found that EPS had a significant effect on Asset Growth. Furthermore, Debt to Equity Ratio (DER), Price to Book Value (PBV), Price Earnings Ratio (PER), and Return On Asset (ROA) had no significant effect on Asset Growth.

**Keywords :** *Earning Per Share (EPS), Debt to Equity Ratio (DER), Price to Book Value (PBV), Price Earnings Ratio (PER), Return On Asset (ROA), Stock Prices Change*

