

ABSTRACT

One of the alternatives of funding activities of company is stock offering or become public company. Investors, as the external parties of the company, will hold the company's stocks, in order to obtain gain. They need information about the condition and performance of the company that useful for making decision, one of them is financial ratios. In this research, financial ratios used are Debt-Equity Ratio (DER), Return On Equity (ROE), Earning Per Share (EPS), and Price Earnings Ratio (PER). Dependent variable uses in this research is stock price, whereas is one of success indicator of the company's management where market forces directed by the company's stock trading in the stock market. Financial ratios for some extent have impact toward stock price.

The purpose of the research is to examine the impact of accounting information (EPS, PER, DER, ROE) toward the stock price of Others category companies listed on Indonesia Stock Exchange.

This research used multiple regression analysis and based on some provisions, for instance, have been listed on Indonesia Stock Exchange during the period, have full financial report during the period, have year-end data during the period, not doing activities that affect stock prices, during the period, have book year ending at December 31, all of the Others Category companies (23 companies) have been chosen as sample.

The research results obtained through F-test and T test, Earning Per Share (EPS), Price Earning Ratio (PER), Debt-Equity Ratio (DER), and Return On Equity (ROE) have impact toward the stock price of others category companies, simultaneously. Partially, only Debt-Equity Ratio has significant impact toward the stock price of others category companies.

Keyword: Earning Per Share (EPS), Price Earning Ratio (PER), Debt-Equity Ratio (DER), Return On Equity (ROE), Others Category companies and Stock Prices.