

ABSTRAK

Cindy, 143010033, 2018, Analisis Pengaruh Persediaan dan Gross Profit Margin Terhadap *Market Value* pada Perusahaan Manufaktur Sub Sektor Makanan dan Minuman Yang terdaftar di Bursa Efek Indonesia Periode 2012-2016, STIE EkaPrasetya, Program Studi Akuntansi, Pembimbing I : Yonson Pane, S.E., M.Si., Pembimbing II : Johnny Chandra, S.E., M.M.

Penelitian ini bertujuan untuk mengetahui pengaruh persediaan dan *gross profit margin* terhadap *market value* secara parsial dan secara simultan pada perusahaan manufaktur sub sector makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2012-2016.

Penelitian ini menggunakan jenis data kuantitatif dan sumber data merupakan data sekunder. Unit analisis dan observasi dalam penelitian ini adalah perusahaan manufaktur sub sector makanan dan minuman yang terdaftar di Bursa Efek Indonesia periode 2012-2016 dengan jumlah populasi sebanyak 18 perusahaan. Dari populasi, dipilih dengan teknik *purposive sampling* dan diperoleh sebanyak 10 perusahaan selama 5 periode yaitu periode 2012-2016 yang berjumlah 50 sampel. Metode analisis yang digunakan dalam penelitian ini adalah analisis regresi linier berganda dengan persamaan regresi ***Market Value* = -8.382 + 0.543 persediaan + 7.293 gross profit margin + e**. Penelitian juga menggunakan tingkat signifikansi 5%.

Hasil penelitian secara parsial menunjukkan bahwa persediaan memiliki nilai $t_{hitung} > t_{tabel}$ yaitu $4.455 > 2.01174$ dan nilai signifikan < 0.05 yaitu $0.000 < 0.05$ dan *gross profit margin* memiliki nilai $t_{hitung} > t_{tabel}$ yaitu $4.396 > 2.01174$ dan nilai signifikan < 0.05 yaitu $0.000 < 0.05$. Hasil penelitian secara simultan menunjukkan bahwa persediaan dan *gross profit margin* memiliki nilai $F_{hitung} > F_{tabel}$ yaitu $16.248 > 3.20$ dan nilai signifikan < 0.05 yaitu $0.000 < 0.05$. Koefisien determinasi (*R Square*) sebesar 0.409 atau 40.9% yang berarti variabel *market value* dapat dijelaskan oleh variabel persediaan dan *gross profit margin*.

Kesimpulan dari hasil penelitian ini menunjukkan bahwa secara parsial persediaan berpengaruh signifikan terhadap *market value* dan *gross profit margin* berpengaruh signifikan terhadap *market value*. Secara simultan persediaan dan *gross profit margin* berpengaruh signifikan terhadap *market value*.

Kata kunci : *Market Value, Persediaan, Gross Profit Margin*

ABSTRACT

Cindy, 143010033, 2018, The Effect analysis of Inventory and Gross Profit Margin on Market Value in Manufacturing Sub Sectors Food and Beverage Companies Listed at Indonesia Stock Exchange Period 2012-2016, STIE Eka Prasetya, Accounting Studies Program, Advisor I : Yonson Pane, S.E., M.Si., Advisor II : Johnny Chandra, S.E., M.M.

This study aims to determine the effect of inventory and gross profit margin on market value partially and simultaneously in manufacturing sub sectors food and beverage companies listed at Indonesia Stock Exchange (IDX).

*This research is based on quantitative data type and the data source is from secondary data. The unit analysis and observation in this study is manufacturing sub sectors food and beverage companies (Industry) listed at Indonesia Stock Exchange (IDX), with total of population of 18 companies. From this population, 10 companies are chosen by purposive sampling technique throughout 5 periods of time, specifically from 2012-2016 which sum up to 50 samples. The method of analysis used in this study is multiple linear regression analysis. **Market Value = -8.382 + 0.543 persediaan + 7.293 gross profit margin + e.** Researchers also used the level of significance 5%.*

The result of partial research shows that the inventory has value $t_{count} < t_{table}$ which is $4.455 > 2.01174$ and significant value < 0.05 which is $0.000 < 0.05$ and gross profit margin has value $t_{count} > t_{table}$ which is $4.396 > 2.01174$ and significant value < 0.05 which is $0.000 < 0.05$. The result of simultaneous research shows that the inventory and gross profit margin have value $F_{count} > F_{table}$ which is $16.248 > 3.20$ and significant value < 0.05 which is $0.000 < 0.05$. The coefficient of determination (R Square) is 0.409 or 40.9% which means that market value variable can be explained by inventory and gross profit margin.

The conclusion from partial research shows that inventory has a significant effect on market value and gross profit margin has a significant effect on market value. The conclusion from simultaneous research shows that inventory and gross profit margin have a significant effect on market value.

Keywords : Market Value, Inventory, Gross Profit Margin