

## ABSTRAK

Tujuan penelitian ini adalah untuk memberikan bukti empiris pengaruh *current ratio*, *debt to equity*, *return on asset*, *earning per share*, penggantian auditor dan opini audit terhadap harga saham. Populasi penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2015-2018 menggunakan teknik *purposive sampling* diperoleh sebanyak 312 observasi data diperoleh dari Bursa Efek Indonesia (BEI) dan dianalisis dengan metode regresi dan linier berganda. Hasil dari penelitian ini adalah : *Current Ratio* berpengaruh negatif tidak signifikan terhadap harga saham. *Debt to Equity* berpengaruh negatif tidak signifikan terhadap harga saham. *Return on asset* berpengaruh positif signifikan terhadap harga saham. *Earning per share* berpengaruh positif signifikan terhadap harga saham. Penggantian auditor berpengaruh negatif signifikan terhadap harga saham. Opini auditor berpengaruh negatif tidak signifikan terhadap harga saham.

*Kata Kunci : Karakteristik Perusahaan, Penggantian Auditor, Opini Audit, dan Harga saham.*

## **ABSTRACT**

*The purpose of this study was to provide empirical evidence of the effect of current ratio, debt to equity, return on assets, earnings per share, auditor replacement and auditor's opinion on stock prices. The population of this study was manufacturing companies listed on the Indonesia Stock Exchange (BEI) in 2015-2018 by using purposive sampling techniques obtained as many as 312 observations of data which obtained from the Indonesia Stock Exchange (BEI) and analyzed by using multiple linear regression and methods. The result of this study was Current Ratio has no significant negative effect on stock prices..Debt to Equity has no significant negative effect on stock prices.. Return on asset was significant positively on stock prices . Earning per share asset was significant positively on stock prices. Auditor replacement has no significant negative effect on stock prices.. Auditor's opinion has no significant negative effect on stock prices.*

*Keywords: Company Characteristicx, Auditor Replacement, Auditor's Opinion, Stock Prices*