

ABSTRACT

The purpose of this study is to determine the impact of net income and other comprehensive income to stock return with audit quality as moderator variable. The data used in this study is secondary data which is taken from companies annual financial statement for the period 2011-2015.

This study used certain criteria for the sampling method, including company which is reporting their other comprehensive income and company which doesn't has 0 number for their stock return. Population for this study are non financial companies which is listed in Indonesia Stock Exchange for the period 2011-2015, with number of sample is 837 sample. This study used Multiple Linear Regression Analysis for hypothesis testing.

The result of this study shows that other comprehensive income is not positively significant influence on stock return, while net income is positively significant influence on stock return, and audit quality can moderated impact between net income to stock return, but can't moderated impact between other comprehensive income to stock return.

Keywords: Net Income, Other Comprehensive Income, Stock Return, and Audit Quality