

ABSTRACT

Capital market are such medium whereas long term valuable letters being sale and bought. Within capital market, company get relative cheap fund, because company didn't need to paid capital cost or capital cost could be pressed. Valuable letter which often trade in capital market was share. Share was valuable letter as participation evidence or both individual and institution ownership. Much factors which could influence share price such ROA, ROE, ROS, EPS and EVA. Aim of this research was to analyzed influence of ROA, ROE, ROS, EPS and EVA to share price, both partially or simultaneously.

Population and sample within this research were all of manufacture productions which registered within BEI from 2007 – 2010. Sampling collection technique was purposive sampling and obtained sample about 112 companies. Data type was secondary. Data collection sample used documentation. Analysis technique used was double regression.

Analysis technique used SPSS Version 13.0 showed that: (1) Return on asset (ROA) was not significant to Share price (t test result – t sig. sig. 0.118 > sig. 0.05). (2) Return on equity (ROE) was significant to Share price (test result – t sig, 0,006 > sig. 0,05). (3) Return on sales (ROS) was not significant to Share price (t result – t sig. 0,188 > sig. 0,05). (4) Earning per share (EVA) was significant to Share price (test result – t sig. 0,001 < sig. 0,05). (5) Economic value added (EVA) was not significant to Share price (test result – t sig. 0,392 > sig. 0,05). (6) Ability of ROA, ROE, EPS and EVA in explained share price only about 15,3%, whereas the remainder was about 84,7%, Share price explained by other variable which not studied.

Keywords: ROA, ROE, ROS, EPS, EVA and Share Price.