ABSTRACT

Known that in the company Multi Bintang Indonesia has been a decline in stock return. But will return on equity in the company is increasing. This should not happen because the amount of roe give an indication that return to be received investors will also high. So also with Siantar Top company increased return while roe stock decline. Should be, when roe down and return stock also reduced.

This research is performed on order to test the influence of the variable Return On Equity (ROE) *and Debt of Equity Ratio* (DER) *toward Stock Return. Population for this research is Food and Beverage's financial reports Listed in Indonesian Stock Exchange Period 2010 – 2013. Sample in this study consisted of 36 financial reports from 9 mining companies in the observations with a purposive sampling as a sampling method.*

The analytical method used is descriptive and verification methods and data analysis technique used is multiple linear regression and hypothesis testing also done classical assumptions. This research used aplication SPSS v21.1.

The result of t-test shows that ROE *have positive significant influence to Stock Return. Otherwise,* DER *variable have negative influence to Stock Return. The result of the count can be known that* ROE *gave the great influence to Stock Return.*

Key words : ROE, *DER and Stock Return*