

ABSTRAK

Judul : Pengaruh Profitabilitas, Solvabilitas dan Penilaian Pasar Terhadap Harga Saham Perusahaan Properti dan *Real Estate* yang Terdaftar di BEI Tahun 2016-2018

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Program Studi : S-1 Akuntansi

Tujuan dari penelitian ini adalah untuk memberikan bukti empiris mengenai pengaruh profitabilitas, solvabilitas dan penilaian pasar terhadap harga saham. Variabel independen yang digunakan dalam penelitian ini yaitu profitabilitas diukur menggunakan *return on asset* (ROA), solvabilitas diukur dengan *debt to equity ratio* (DER), dan penilaian pasar diukur dengan *earning per share* (EPS). Penelitian ini menggunakan data sekunder dari laporan keuangan tahunan perusahaan yang terdaftar di Bursa Efek Indonesia. Populasi dalam penelitian ini adalah perusahaan properti dan *real estate* yang terdaftar di BEI selama periode 2016 -2018. Sampel yang digunakan pada penelitian ini sebanyak 78 data laporan keuangan. Metode yang digunakan untuk menentukan sampel penelitian adalah metode *purposive sampling*. Hasil penelitian menunjukkan bahwa profitabilitas, solvabilitas dan penilaian pasar berpengaruh secara simultan terhadap harga saham, profitabilitas, solvabilitas dan penilaian pasar berpengaruh positif terhadap harga saham secara parsial.

Kata Kunci : Profitabilitas, Solvabilitas, Penilaian Pasar, Harga Saham

ABSTRACT

Title : Influence of Profitability, Solvency and Market Appraisal on the Stock Prices of Property and Real Estate Companies Listed on the Indonesian Stock Exchange in 2016-2018

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The purpose of this research was to provide empirical evidence regarding the impact of profitability, solvency and market valuation on stock prices. The independent variables used in this study were profitability was measured by return on assets (ROA), solvency was measured by debt to equity ratio (DER), and market valuation was measured by earning per share (EPS). This research used secondary data from the annual financial statements of companies listed on the Indonesia Stock Exchange. The population in this study are property and real estate companies listed on the Indonesia Stock Exchange during the 2016-2018 period. The sample used in this research were 78 financial statement. The method used to determine the research sample was purposive sampling method. The results showed that profitability, solvency and market valuation simultaneously affected stock prices, profitability, solvency and market valuation had a positive effect on stock prices partially.

Key words : Profitability, Solvency, Market Valuation, Stock Prices