

ABSTRAK

Judul : “Pengaruh *Return on Assets* (ROA), *Debt to Equity Ratio* (DER), dan *Current Ratio* (CR) terhadap Harga Saham (Studi Empiris Perusahaan Properti dan *Real Estate* yang Terdaftar di Bursa Efek Indonesia (BEI) Periode 2015-2019)”

Nama : Hans Surya Candra Diwirya

Program Studi : Akuntansi

Penelitian ini bertujuan untuk menganalisis Pengaruh *Return on Assets* (ROA), *Debt to Equity Ratio* (DER), dan *Current Ratio* (CR) terhadap Harga Saham pada Perusahaan Properti dan *Real Estate* yang Terdaftar di Bursa Efek Indonesia (BEI) tahun 2015-2019. *Return On Assets* (ROA) diukur dengan rumus laba setelah pajak dibagi dengan total aset. *Debt to Equity Ratio* (DER) diukur dengan total utang dibagi dengan total modal, dan *Current Ratio* (CR) diukur dengan rumus total asset lancar dibagi dengan total utang lancar. Sedangkan Harga Saham diukur dengan harga penutupan.

Metode yang digunakan adalah *purposive sampling*. Jumlah sampel yang digunakan dalam penelitian ini adalah 9 perusahaan properti dan *real estate* yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2015-2019. Jenis data adalah data sekunder yang bersumber dari laporan keuangan dan laporan tahunan. Metode analisis data yang digunakan adalah analisis regresi linier berganda.

Hasil pengujian hipotesis menunjukkan bahwa secara simultan *Return on Assets* (ROA), *Debt to Equity Ratio* (DER), dan *Current Ratio* (CR) berpengaruh signifikan terhadap Harga Saham. Secara parsial, hanya *Return on Assets* (ROA) yang memiliki pengaruh signifikan terhadap Harga Saham. Sedangkan secara parsial, *Debt to Equity Ratio* (DER) dan *Current Ratio* (CR) tidak memiliki pengaruh yang signifikan terhadap Harga Saham.

Kata Kunci : *Return on Assets*, *Debt to Equity Ratio*, *Current Ratio*, dan Harga Saham.

ABSTRACT

This research aims to analyze the Effect of Return on Assets (ROA), Debt to Equity Ratio (DER), and Current Ratio (CR) on Share Price in Property and Real Estate Companies Listed in the Indonesia Stock Exchange (IDX) in 2015-2019. Return on Assets (ROA) is measured by earning after tax divided by total assets. Debt to Equity Ratio (DER) is measured by total debt divided by total capital, and Current Ratio (CR) is measured by total current assets divided by total current liabilities. Meanwhile, Share Price is measured by Closing Price.

The method used was purposive sampling. The samples used in this research are 9 property and real estate companies listed in the Indonesia Stock Exchange (IDX) for the year of 2015-2019. The type of data is secondary data sourced from financial reports and annual reports. The data analysis method used in this research is multiple linear regression analysis.

The results of hypothesis testing show that simultaneously Return on Assets (ROA), Debt to Equity Ratio (DER), and Current Ratio (CR) have a significant effect on Share Price. Partially, only Return on Assets (ROA) has a significant effect on Share Price. Meanwhile, partially Debt to Equity Ratio (DER) and Current Ratio (CR) do not have a significant effect on Share Price.

Key Word : Return on Assets, Debt to Equity Ratio, Current Ratio, and Share Price.