

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh Current Ratio (CR), Return On Asset (ROA), dan Return On Equity (ROE) terhadap return saham pada perusahaan sektor pertambangan subsektor logam dan mineral yang terdaftar di Bursa Efek Indonesia periode 2021–2024. Return saham merupakan indikator penting bagi investor dalam menilai tingkat keuntungan investasi, yang dipengaruhi oleh kinerja keuangan perusahaan serta kondisi ekonomi global. Metode penelitian yang digunakan adalah metode kuantitatif dengan jenis penelitian deskriptif dan sifat eksplanasi. Data yang digunakan merupakan data sekunder berupa laporan keuangan perusahaan yang diperoleh dari Bursa Efek Indonesia. Teknik pengambilan sampel menggunakan purposive sampling, dengan jumlah sampel sebanyak 7 perusahaan selama 4 tahun pengamatan sehingga diperoleh 28 observasi. Analisis data dilakukan menggunakan regresi linear berganda dengan pengujian asumsi klasik, koefisien determinasi, serta uji hipotesis secara parsial (uji t) dan simultan (uji F). Variabel independen dalam penelitian ini adalah Current Ratio (CR), Return On Asset (ROA), dan Return On Equity (ROE), sedangkan variabel dependen adalah return saham. Hasil penelitian diharapkan dapat memberikan gambaran mengenai pengaruh kinerja keuangan perusahaan terhadap return saham, serta menjadi bahan pertimbangan bagi investor dalam pengambilan keputusan investasi di sektor pertambangan subsektor logam dan mineral.

Kata kunci: Current Ratio, Return On Asset, Return On Equity, Return Saham, Bursa Efek Indonesia

ABSTRACT

This study aims to analyze the effect of Current Ratio (CR), Return on Assets (ROA), and Return on Equity (ROE) on stock returns in mining sector companies, specifically the metal and mineral subsector, listed on the Indonesia Stock Exchange during the 2021–2024 period. Stock return is an important indicator for investors in assessing investment profitability, which is influenced by the company's financial performance as well as global economic conditions. This research employs a quantitative method with a descriptive and explanatory research design. The data used are secondary data in the form of financial statements obtained from the Indonesia Stock Exchange. The sampling technique used is purposive sampling, with a total sample of 7 companies observed over 4 years, resulting in 28 observations. Data analysis is conducted using multiple linear regression, including classical assumption tests, coefficient of determination, and hypothesis testing both partially (t-test) and simultaneously (F-test). The independent variables in this study are Current Ratio (CR), Return on Assets (ROA), and Return on Equity (ROE), while the dependent variable is stock return. The results of this study are expected to provide insights into the influence of corporate financial performance on stock returns and serve as a reference for investors in making investment decisions in the mining sector, particularly the metal and mineral subsector.

Keywords: Current Ratio, Return on Assets, Return on Equity, Stock Return, Indonesia Stock Exchange