

ABSTRAK

ANALISIS RASIO KEUANGAN TERHADAP RETURN SAHAM PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2019-2021

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Penelitian ini bertujuan untuk mengetahui pengaruh *Current Ratio*, *Debt to Asset Ratio*, *Working Capital Turnover*, *Return on Asset* dan *Earning per Shares* mampu mempengaruhi Return Saham pada perusahaan manufaktur subsektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia tahun 2019-2021. Populasi penelitian ini adalah 38 perusahaan dengan penentuan sampel menggunakan metode *purposive sampling*, diperoleh 22 sampel selama 3 tahun pengamatan menjadi 66 data yang akan diolah dan dianalisis. Hasil penelitian secara simultan *Current Ratio*, *Debt to Asset Ratio*, *Working Capital Turnover*, *Return on Asset* dan *Earning per Shares* mempunyai pengaruh signifikan terhadap Return Saham sebesar 28,9%. Secara parsial, *Working Capital Turnover* berpengaruh secara positif dan signifikan terhadap Return Saham. Sedangkan *Current Ratio*, *Debt to Asset Ratio*, *Return on Asset* dan *Earning per Shares* tidak berpengaruh secara signifikan terhadap Return Saham.

Kata Kunci: *Current Ratio*, *Debt to Asset Ratio*, *Working Capital Turnover*, *Return on Asset*, *Earning per Shares*, *Return Saham*

ABSTRACT

ANALYSIS OF FINANCIAL RATIOS ON SHARE RETURN IN MANUFACTURING COMPANIES LISTED IN INDONESIA STOCK EXCHANGE PERIOD 2019-2021

This study aims to determine the effect of the Current Ratio, Debt to Asset Ratio, Working Capital Turnover, Return on Assets and Earning per Share can affect Stock Returns in food and beverage subsector manufacturing companies listed on the Indonesia Stock Exchange in 2019-2021. The population of this study were 38 companies with a sample determination using purposive sampling method, obtained 22 samples during 3 years of observation into 66 data to be processed and analyzed. The results of the study simultaneously Current Ratio, Debt to Asset Ratio, Working Capital Turnover, Return on Assets and Earning per Shares have a significant influence on Stock Return of 28.9%. Partially, Working Capital Turnover has a positive and significant effect on Stock Return. Meanwhile Current Ratio, Debt to Asset Ratio, Return on Assets and Earning per Shares do not significantly influence Stock Returns

Keywords: *Current Ratio*, *Debt to Asset Ratio*, *Working Capital Turnover*, *Return on Assets*, *Earning per Shares*, *Stock Return*