

ABSTRAK

Carollina, 143010004, 2018, Pengaruh Rasio *Earning Per Share*, *Return on Asset* dan *Debt to Equity Ratio* terhadap *Return Saham* pada Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia Periode 2012-2016, STIE Eka Prasetya, Program Studi Akuntansi, Pembimbing I : Yonson Pane, S.E., M.Si., Pembimbing II : Johnny Chandra, S.E., M.M.

Penelitian ini bertujuan untuk mengetahui pengaruh rasio *Earning Per Share*, *Return on Asset* dan *Debt to Equity Ratio* terhadap *Return Saham* secara parsial dan secara simultan pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia periode 2012-2016.

Penelitian ini menggunakan jenis data kuantitatif dan sumber data merupakan data sekunder. Unit analisis dan observasi dalam penelitian ini adalah perusahaan perbankan yang terdaftar di BEI, dengan jumlah populasi sebanyak 43 perusahaan. Dari populasi, dipilih dengan teknik *purposive sampling* dan diperoleh sebanyak 9 perusahaan selama 5 periode yaitu periode 2012-2016 yang berjumlah 45 sampel. Metode analisis yang digunakan dalam penelitian ini adalah analisis linear berganda dengan persamaan regresi ***Return Saham* = -0,403 + 0,014 *Earning Per Share* – 0,049 *Return On Assets* + 0,040 *Debt to Equity Ratio* + e**. Peneliti juga menggunakan tingkat signifikansi 5%.

Hasil penelitian ini secara parsial menunjukkan bahwa *Earning Per Share* memiliki nilai $t_{hitung} < t_{tabel}$ yaitu dengan nilai $0,202 < 2,01954$ dan nilai signifikan $> 0,05$ yaitu dengan nilai $0,842 > 0,05$, *Return on Asset* memiliki nilai $t_{hitung} < t_{tabel}$ yaitu dengan nilai $-1,917 < 2,01954$ dan nilai signifikan $> 0,05$ yaitu dengan nilai $0,055 > 0,05$ dan *Debt to Equity Ratio* memiliki nilai $t_{hitung} > t_{tabel}$ yaitu dengan nilai $2,021 > 2,01954$ dan nilai signifikan $< 0,05$ yaitu dengan nilai $0,018 < 0,05$. Hasil penelitian secara simultan menunjukkan bahwa *Earning Per Share*, *Return on Asset* dan *Debt to Equity Ratio* memiliki nilai $F_{hitung} > F_{tabel}$ $3,518 > 2,83$ dan nilai signifikan $< 0,05$ yaitu $0,038 < 0,05$. Koefisien determinasi (*Adjusted R Square*) sebesar 0,229 atau 22,9% yang berarti variabel *Return Saham* dapat dijelaskan oleh variabel *Earning Per Share*, *Return on Asset* dan *Debt to Equity Ratio*.

Kesimpulan dari hasil penelitian ini menunjukkan bahwa secara parsial *Earning Per Share* tidak berpengaruh signifikan terhadap *Return saham*, *Return on Assets* tidak berpengaruh signifikan terhadap *Return saham* dan *Debt to Equity Ratio* berpengaruh signifikan terhadap *Return saham*. Secara simultan *Earning Per Share*, *Return on Assets*, *Debt to Equity Ratio* berpengaruh signifikan terhadap *Return saham*.

Kata kunci : *Return Saham*, *Earning Per Share* (EPS), *Return on Asset* (ROA) dan *Debt to Equity Ratio*(DER)

ABSTRACT

Carollina, 143010004, 2018, The Effect of Ratio Earning Per Share, Return on Asset and Debt to Equity Ratio on Stock Return in Banking Companies Listed at Indonesia Stock Exchange, STIE Eka Prasetya, Accounting Studies Program, Advisor I : Yonson Pane, S.E., M.Si., Advisor II : Johnny Chandra, S.E., M.M.

This study aims to determine the effect of ratio Earning Per Share, Return on Asset and Debt to Equity Ratio on Stock Return partially and simultaneously in banking companies listed at Indonesia Stock Exchange (IDX).

*This research is based on quantitative data type and the data source is from secondary data. The unit analysis and observation in this study is banking companies listed at IDX, with total of population of 43 companies. From this population, 9 companies are chosen by purposive sampling technique throughout 5 periods of time, specifically from 2012-2016 which sum up to 45 samples. The method of analysis used in this study is multiple linear regression analysis **Stock Return = -0,403 + 0,014 Earning Per Share – 0,049 Return On Assets + 0,040 Debt to Equity Ratio + e**. Researcher also use significant level 5%.*

The result of partial research shows that the Earning Per Share has value $t_{count} < t_{table}$ which is $0,202 < 2,01954$ and significant value $> 0,05$ which is $0,842 > 0,05$, Return on Asset has value $t_{count} < t_{table}$ which is $-1,917 < 2,01954$ and significant value $> 0,05$ which is $0,055 > 0,05$ and Debt to Equity Ratio has value $t_{count} > t_{table}$ which is $2,021 > 2,01954$ and significant value $< 0,05$ which is $0,018 < 0,05$. The result of simultaneous research shows that the Earning Per Share, Return on Assets, Debt to Equity Ratio have value $F_{count} < F_{table}$ which is $3,518 < 2,83$ and significant value $< 0,05$ which is $0,038 < 0,05$. The coefficient of determination (Adjusted R Square) is 0,229 or 22,9% which means that Stock Return can be explained by Earning Per Share, Return on Asset and Debt to Equity Ratio.

The conclusion from partial research shows that Earning Per Share has no significant effect on Stock Return, Return on Assets Share has no significant effect on dan Debt to Equity Ratio Share has a significant effect on Stock Return. The result of simultaneous research shows that the Earning Per Share, Return on Assets, Debt to Equity Ratio Share have a significant effect on Stock Return.

Keywords : Stock Return, Earning Per Share (EPS), Return on Asset (ROA) dan Debt to Equity Ratio(DER)