

ABSTRAK

Skripsi dengan judul "Pengaruh *Earnings Per Share* (EPS), *Price to Book Value* (PBV), dan *Debt to Equity Ratio* (DER) terhadap Harga Saham pada Perusahaan Sektor Konsumen Primer yang Terdaftar di Bursa Efek Indonesia Tahun 2021–2023" ini ditulis oleh Kholifatul Sa'adah, NIM. 126406213177, pembimbing Ahmad Hanif Fajrin M.Pd.

Kata Kunci: *Earnings Per Share*, *Price to Book Value*, *Debt to Equity Ratio*

Penelitian dalam skripsi ini dilatar belakangi oleh fenomena bahwa adanya perubahan terhadap harga saham berkaitan erat dengan keputusan calon investor bertransaksi di Bursa Efek. Para investor melihat prospek pendapatan perusahaan dimasa mendatang dengan melihat laporan keuangan dan menilai kinerja perusahaan dengan menganalisis rasio-rasio keuangan perusahaan untuk mengkaji faktor fundamental perusahaan terhadap harga saham. Semakin banyak investor berinvestasi pada saham, harga saham akan naik karena tingginya permintaan, dan sebaliknya. Dalam hal ini menghubungkan pergerakan harga saham dengan nilai *Earnings Per Share* (EPS), *Price to Book Value* (PBV), dan *Debt to Equity Ratio* (DER) yang terdapat di laporan keuangan perusahaan di Bursa Efek Indonesia.

Tujuan dari penelitian ini adalah untuk menguji apakah *Earnings Per Share* (EPS), *Price to Book Value* (PBV), dan *Debt to Equity Ratio* (DER) secara parsial dan simultan berpengaruh terhadap harga saham pada perusahaan sektor konsumen primer yang terdaftar di Bursa Efek Indonesia Tahun 2021–2023. Penelitian ini menerapkan pendekatan kuantitatif dengan jenis penelitian asosiatif. Data yang digunakan dalam penelitian ini berupa data sekunder yang diperoleh dari website IDX (*Indonesia Stock Exchange*) yang berupa laporan keuangan tahunan yang masuk kedalam daftar Bursa Efek Indonesia. Data laporan keuangan tahunan dianalisis dengan menggunakan software *Eviews 12* dengan metode pengujian data panel.

Hasil penelitian ini menunjukkan: 1) Secara parsial *Earnings Per Share* (EPS) tidak berpengaruh terhadap harga saham. 2) Secara parsial *Price to Book Value* (PBV) berpengaruh terhadap harga saham. 3) Secara parsial *Debt to Equity Ratio* (DER) tidak berpengaruh terhadap harga saham. 4) Secara simultan *Earnings Per Share* (EPS), *Price to Book Value* (PBV), dan *Debt to Equity Ratio* (DER) berpengaruh signifikan terhadap harga saham.

ABSTRACT

Thesis entitled "The Effect of Earnings Per Share (EPS), Price to Book Value (PBV), and Debt to Equity Ratio (DER) on Stock Prices in Primary Consumer Sector Companies Listed on the Indonesia Stock Exchange in 2021–2023" was written by Kholifatus Sa'adah, NIM. 126406213177, supervisor Ahmad Hanif Fajrin M.Pd.

Keywords: Earnings Per Share, Price to Book Value, Debt to Equity Ratio

The research in this thesis is motivated by the phenomenon that changes in stock prices are closely related to the decision of potential investors to transact in Stock Exchange. Investors see the company's future earnings prospects by looking at financial statements and assessing company performance by analyzing the company's financial ratios to examine the company's fundamental factors against stock prices. As more investors invest in stocks, the stock price will rise due to high demand, and vice versa. In this case, researchers link stock price movements with value Earnings Per Share (EPS), Price to Book Value (PBV), and Debt to Equity Ratio (DER) values contained in the company's financial reports on the Bursa Efek Indonesia.

The purpose of this study is to examine whether Earnings Per Share (EPS), Price to Book Value (PBV), and Debt to Equity Ratio (DER) partially and simultaneously affect stock prices in primary consumer sector companies listed on the Indonesia Stock Exchange in 2021–2023.

This study applies a quantitative approach with associative research type. The data used in this study is in the form of secondary data obtained from the IDX (Indonesia Stock Exchange) website in the form of annual financial statements included in the Indonesia Stock Exchange. Annual financial report data is analyzed using E-views 12 software with panel data testing method.

The results of this study show: 1) Partially, Earnings Per Share (EPS) has no effect on stock price. 2) Partially, Price to Book Value (PBV) has an effect on stock price. 3) Partially, Debt to Equity Ratio (DER) has no effect on stock price. 4) Simultaneously, Earnings Per Share (EPS), Price to Book Value (PBV), and Debt to Equity Ratio (DER) have a significant effect on stock price.