

ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan menguji bagaimana pengaruh kinerja keuangan terhadap *return* saham pada perusahaan retail di BEI. Untuk melihat kinerja keuangan dapat dilakukan perhitungan atas rasio-rasio Likuiditas, Aktivitas, Profitabilitas, dan Solvabilitas. Populasi pada penelitian ini adalah seluruh perusahaan retail yang terdaftar di BEI. Sampel penelitian ini diambil dengan menggunakan metode *purposive sampling* dan berdasarkan kriteria yang telah ditentukan maka diperoleh sampel sebanyak 6 perusahaan retail. Metode analisis dan pengujian yang digunakan adalah analisis regresi linier berganda dengan alat bantu aplikasi SPSS yang bertujuan mengestimasi dan memperkirakan nilai variabel dependen dari nilai variabel independen. Berdasarkan hasil penelitian dapat diketahui variabel *Current Ratio* berpengaruh positif signifikan terhadap *return* saham, *Debt To Asset Ratio* dan *Return On Equity* berpengaruh negatif signifikan terhadap *return* saham. Sedangkan *Total Asset Turn Over* berpengaruh negatif tidak signifikan terhadap *return* saham.

Kata Kunci : *Current Ratio (CR)*, *Total Asset Turn Over (TATO)*, *Debt To Asset Ratio (DAR)*, *Return On Equity (ROE)*, *Return Saham*.

ABSTRACT

This research aimed to find out and examine the effect of financial performance on stock return of retail companies at Indonesia Stock Exchange (IDX). While in order to know the financial performance, it could be done by counting on Liquidity, Activity, Profitability, and Solvability. Moreover, the population was all retail companies which were listed on Indonesia Stock Exchange. Furthermore, the data collection technique used purposive sampling, in which the sample was based on criteria given. In line with that, there were 6 retail companies as the sample. Additionally, the data analysis technique used multiple linear regression with SPSS (Statistical Product Service Solution) which estimated dependent on independent variables. In addition, based on the research result, it concluded that Current Ratio had a positive and significant effect on stock return. On the other hand, Debt to Asset Ratio and Return On Equity had a negative and significant effect on stock return. In contrast, Total Asset Turnover had a negative and insignificant effect on stock return.

Keywords: *Current Ratio (CR), Total Asset Turnover (TATO), Debt to Asset Ratio*



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