

## ABSTRAK

**Andi Alfian Ramadan, 2023. Pengaruh Kinerja Keuangan Terhadap *Return Saham* Pada Perusahaan Manufaktur Sektor Makanan Dan Minuman Yang Terdaftar Di Bursa Efek Indonesia. Skripsi Jurusan Manajemen Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh : Sultan Sarda dan A. Tenri Syahrani**

Penelitian ini bertujuan untuk mengetahui Pengaruh Kinerja Keuangan Terhadap *Return Saham* Pada Perusahaan Manufaktur Sektor Makanan Dan Minuman Yang Terdaftar Di Bursa Efek Indonesia. Teknik pengambilan sampel menggunakan purposive sampling, berdasarkan kriteria yang telah ditetapkan diperoleh jumlah sampel 10 perusahaan sub sektor makanan dan minuman. Jenis penelitian ini menggunakan metode kuantitatif analisis regresi linear berganda dengan uji hipotesis dan koefisien determinasi. Menggunakan perhitungan statistik melalui *Statistical Package for the Social Science (SPSS)* versi 25. Hasil penelitian menunjukkan bahwa kinerja keuangan yang berupa rasio profitabilitas dengan indikator *Return on Asset (ROA)*, rasio nilai pasar dengan indikator *Earning Per Share (EPS)* berpengaruh positif terhadap *return saham* sedangkan rasio Solvabilitas dengan indikator *Debt To Equity Ratio (DER)* tidak berpengaruh positif terhadap *return saham*

**Kata Kunci:** *Return on Asset (ROA)*, *Earning Per Share (EPS)*, *Debt To Equity Ratio (DER)*, *Return Saham*

## ABSTRACT

**Andi Alfian Ramadan, 2023. The Influence of Financial Performance on Stock Returns in Manufacturing Companies in the Food and Beverage Sector Listed on the Indonesia Stock Exchange. Thesis Department of Management, Faculty of Economics and Business, University of Muhammadiyah Makassar. Supervised by: Sultan Sarda and A. Tenri Syahrani**

*This study aims to determine the effect of financial performance on stock returns in food and beverage manufacturing companies listed on the Indonesian Stock Exchange. The sampling technique used purposive sampling, based on predetermined criteria obtained a sample of 10 companies in the food and beverage sub-sector. This type of research uses quantitative methods of multiple linear regression analysis with hypothesis testing and the coefficient of determination. Using statistical calculations through Statistical Package for the Social Science (SPSS) version 25. The results showed that financial performance in the form of profitability ratios with Return on Assets (ROA) indicators, market value ratios with Earning Per Share (EPS) indicators had a positive effect on returns shares while the Solvency ratio with the Debt To Equity Ratio (DER) indicator has no positive effect on stock returns*

**Keyword:** Return on Assets (ROA), Earning Per Share (EPS), Debt To Equity Ratio (DER), Stock Return

