

## ABSTRAK

**DEWI PUSPITA. 2024. Pengaruh Kinerja Keuangan Terhadap Harga Saham Perusahaan Pertambangan Sub Industri Coal Production yang Terdaftar di BEI Periode 2020-2022. Skripsi. Jurusan Akuntansi. Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing Oleh : Syamsuddin dan Asriani Hasan.**

Penelitian ini bertujuan untuk menguji pengaruh *Current Ratio* (CR), *Return on Equity* (ROE), dan *Debt to Equity Ratio* (DER) terhadap harga saham Perusahaan Pertambangan Sub Industri *Coal Production* yang Terdaftar di BEI Periode 2020-2022. Penelitian ini menggunakan metode kuantitatif, sampel pada penelitian ini diambil berdasarkan teknik penentuan dengan pertimbangan tertentu (*purposive sampling*) guna mendapatkan sampel populasi dengan kriteria perusahaan *Coal Production* yang terdaftar di Bursa Efek Indonesia, selama 3 tahun terakhir yaitu 2020 – 2022.

Data penelitian ini diperoleh dari [www.idx.co.id](http://www.idx.co.id) (data sekunder). Analisis data menggunakan analisis regresi linier partial (*Partial Least Square/PLS*) alat analisis memakai software SmartPLS versi 4.0.9.9. Hasil penelitian dari data yang diolah menggunakan software Smartpls4 menunjukkan bahwa variabel *Current Ratio* (CR) tidak berpengaruh signifikan terhadap harga saham, variabel *Return on Equity* (ROE) berpengaruh signifikan terhadap harga saham dengan nilai signifikansi sebesar  $0,007 < 0,05$  dan variabel *Debt to Equity Ratio* (DER) tidak berpengaruh signifikan terhadap harga saham Perusahaan Pertambangan Sub Industri *Coal Production* yang Terdaftar di BEI Periode 2020-2022.

**Kata Kunci :** *Current Ratio* (CR), *Return on Equity* (ROE), *Debt to Equity Ratio* (DER), Harga Saham

## ABSTRACT

**DEWI PUSPITA. 2024. *The Influence of Financial Performance on Share Prices of Coal Production Sub-Industry Mining Companies Listed on the IDX for the 2020-2022 Period*. Thesis. Accounting Departement. Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by: Syamsuddin and Asriani Hasan.**

*This research aims to examine the influence of the Current Ratio (CR), Return on Equity (ROE), and Debt to Equity Ratio (DER) on the share prices of Coal Production Sub-Industry Mining Companies Listed on the IDX for the 2020-2022 Period. This research uses a quantitative method, the sample in this research was taken based on a determination technique with certain considerations (purposive sampling) in order to obtain a population sample with the criteria of Coal Production companies listed on the Indonesia Stock Exchange, during the last 3 year, period from 2020 - 2022.*

*This research data was obtained from [www.idx.co.id](http://www.idx.co.id) (secondary data). Data analysis used partial linear regression analysis (Partial Least Square/PLS) analysis tool using SmartPLS software version 4.0.9.9. The research results from data processed using Smartpls4 software show that the Current Ratio (CR) variable has no significant effect on stock prices, the Return on Equity (ROE) variable has a significant effect on stock prices with a significance value of  $0.007 < 0.05$  and the Debt to Equity variable Ratio (DER) does not have a significant effect on the share price of Coal Production Sub-Industry Mining Companies Listed on the IDX for the 2020-2022 Period.*

**Keywords:** Current Ratio (CR), Return on Equity (ROE), Debt to Equity Ratio (DER), Share Price