

ABSTRAK

M. ASDAR. 2022. *Kinerja Saham Perusahaan pada Masa Pandemi (Studi Kasus Perusahaan Tambang BUMN)*. Skripsi. Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh: Amril Arifin dan Wa Ode Rayyani.

Jenis penelitian bersifat kuantitatif deskriptif dengan tujuan untuk mengetahui bagaimana kinerja saham perusahaan tambang BUMN pada masa pandemi. Sampel terdiri dari tiga perusahaan tambang BUMN yaitu PT Aneka Tambang Tbk, PT Bukit Asam Tbk dan PT Timah Tbk. jenis data yang digunakan dalam penelitian ini adalah data kuantitatif. pengumpulan data dilakukan melalui akses ke website www.idx.co.id. Berdasarkan hasil penelitian rasio kinerja saham perusahaan tambang BUMN yang didapatkan bahwa pada awal masa pandemi (2020) kinerja saham perusahaan tambang BUMN mengalami penurunan kinerja dibandingkan sebelum masa pandemi (2019) kecuali PT Aneka Tambang Tbk. Berdasarkan rasio EPS, PER, PBV, ROE dan ROE menunjukkan kinerja saham PT. Aneka Tambang Tbk terus meningkat mulai dari tahun 2019-2021. Kinerja saham perusahaan tambang BUMN perlahan membaik memasuki masa akhir pandemi (2021), hal tersebut ditandai dengan adanya peningkatan kinerja pada setiap perusahaan tambang BUMN pada masa akhir pandemi (2021).

Kata kunci : Kinerja Saham, *Earning Per Share*, *Price To Earning Ratio*, *Price To Book Value*, *Return On Equity*, *Devidend Yeild*.

ABSTRACT

M. ASDAR. 2022. *Performance of Company Shares during the Pandemic Period (Case Study of State-Owned Mining Companies)*. Essay. Department of Accounting, Faculty of Economics and Business, University of Muhammadiyah Makassar. Supervised by Amril Arifin and Wa Ode Rayyani.

This type of research is quantitative descriptive with the aim of knowing how the performance of the shares of state-owned mining companies during the pandemic. The sample consists of three state-owned mining companies, namely PT Aneka Tambang Tbk, PT Bukit Asam Tbk and PT Timah Tbk. the type of data used in this research is quantitative data. data collection is done through access to the website www.idx.co.id. Based on the results of the research on the share performance ratio of state-owned mining companies, it was found that at the beginning of the pandemic (2020) the performance of state-owned mining companies' shares experienced a decline in performance compared to before the pandemic (2019) except for PT Aneka Tambang Tbk. Based on the ratio of EPS, PER, PBV, ROE and ROE shows the performance of PT. Aneka Tambang Tbk continues to increase starting from 2019-2021. The stock performance of state-owned mining companies is slowly improving entering the end of the pandemic (2021), this is marked by an increase in the performance of every state-owned mining company at the end of the pandemic (2021).

Keywords: Stock Performance, Earning Per Share, Price To Earning Ratio, Price To Book Value, Return On Equity, Dividend Yield.