ABSTRAK

ASMAUL HUSNA AB, Tahun 2018, Analisis Kinerja Keuangan Terhadap Harga Saham Perbankan Yang Listing Di Bursa Efek Indonesia Periode 2015 – 2017. Skripsi *Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar.* Dibimbing oleh Pembimbing I H. Sultan Sarda dan Pembimbing II Ramly.

Penelitian ini bertujuan untuk mengetahui kinerja keuangan terhadap Harga Saham Perbankan yang listing di Bursa Efek Indonesia Periode 2015-2017. Jenis penelitian yang digunakan dalam penelitian ini adalah penelitian kuantitatif. Pengambilan sampel penelitian ini ditentukan secara *purposive sampling* dengan hanya membatasi perusahaan perbankan BUMN yang *listing* di Bursa Efek Indonesia yang masuk 10 bank terbesar 2017 di Bursa Efek Indonesia berdasarkan lembaga Bursa Efek Indonesia (BEI) yang dirilis pada tahun 2018. Jenis data berupa data sekunder.

Berdasarkan hasil penelitian untuk kinerja keuangan terhadap Harga Saham (HS) pada perusahaan perbankan yang *listing* di Bursa Efek Indonesia (BEI), Kesimpulan dalam penelitian ini menunjukan bahwa kinerja keuangan perbankan BUMN yaitu ROE, PBV, PER, EPS dan DY termasuk baik dan berdasarkan hasil penelitian yang telah dilakukan dalam menguji pengaruh variabel ROE, PBV, PER, EPS dan DY terhadap Harga Saham (HS) perbankan BUMN di Indonesia pada periode 2014-2017, diperoleh kesimpulan bahwa secara parsial (uji t) ROE, PBV, EPS dan DY berpengaruh terhadap Harga Saham (HS) sedangkan PER tidak berpengaruh terhadap Harga Saham (HS). Secara simultan (uji F) ROE, PBV, PER, EPS dan DY berpengaruh terhadap Harga Saham (HS). Dengan koefisien determinasi R square (R^2) sebesar 0,794 berarti perubahan ROE, PBV, PER, EPS dan DY secara bersama-sama dapat digunakan sebagai variabel untuk memprediksi perubahan Harga Saham (HS).

Kata kunci: Kinerja Keuangan, ROE, PBV, PER, EPS, DY dan Harga Saham (HS)

ABSTRACT

ASMAUL HUSNA AB, 2018, Analysis of Financial Performance on the Price of Banking Stocks Listing in the Indonesia Stock Exchange for the Period of 2015 - 2017. Thesis of the Accounting Study Program, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by Advisor I H. Sultan Sarda and Supervisor Ramly.

This study aims to determine the financial performance of the Banking Stock Price listed on the Indonesia Stock Exchange for the 2015-2017 period. The type of research used in this study is quantitative research. The research sample was determined by purposive sampling by limiting only state-owned banking companies listing on the Indonesia Stock Exchange which entered the 10 largest banks in 2017 on the Indonesia Stock Exchange based on the Indonesia Stock Exchange (BEI) released in 2018. This type of data is secondary data.

Based on the results of research for financial performance on stock prices (HS) in banking companies listing on the Indonesia Stock Exchange (IDX), the conclusion in this study shows that the financial performance of state-owned banks is ROE, PBV, PER, EPS and DY including good and results-based research that has been conducted in examining the effect of variables ROE, PBV, PER, EPS and DY on the Share Price (HS) of state-owned banks in Indonesia in the 2014-2017 period, concluded that partially (t test) ROE, PBV, EPS and DY are influential on Share Prices (HS) while PER has no effect on Share Prices (HS). Simultaneously (test F) ROE, PBV, PER, EPS and DY affect stock prices (HS). With the coefficient of determination R square (R^2) of 0.794 means that changes in ROE, PBV, PER, EPS and DY together can be used as variables to predict changes in Share Prices (HS).

Keywords: Financial Performance, ROE, PBV, EPS, PER, DY and Share Price (HS)