

ABSTRAK

ANDI ASTI ASTAGINA. 2026. Pengaruh Rasio Keuangan terhadap Harga Saham PT Astra Agro Lestari Tbk di BEI Periode 2020–2024. Skripsi. Program Studi Manajemen Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh: Abdul Muttalib dan Sahabuddin N.

Tujuan penelitian ini merupakan jenis penelitian kuantitatif dengan tujuan untuk mengetahui pengaruh *Current Ratio*, *Debt to Assets Ratio*, dan *Earnings Per Share* terhadap harga saham pada PT Astra Agro Lestari Tbk di Bursa Efek Indonesia periode 2020–2024. Sampel ini diambil dari laporan keuangan tahunan PT Astra Agro Lestari Tbk selama periode 2020–2024. Jenis data yang digunakan dalam penelitian ini adalah data kuantitatif dengan data sekunder berupa laporan keuangan dan data harga saham. Pengumpulan data dilakukan melalui dokumentasi dan studi pustaka. Metode analisis yang digunakan adalah regresi linear berganda dengan bantuan aplikasi *Statistical Package for the Social Sciences* (SPSS). Hasil penelitian menunjukkan bahwa *Current Ratio* dan *Debt to Assets Ratio* berpengaruh positif dan signifikan terhadap harga saham, sedangkan *Earnings Per Share* berpengaruh signifikan dengan arah negatif terhadap harga saham. Secara simultan, variabel CR, DAR, dan EPS berpengaruh signifikan terhadap harga saham.

Kata kunci: *Current Ratio*, *Debt to Assets Ratio*, *Earnings Per Share*, Harga Saham.



ABSTRACT

ANDI ASTI ASTAGINA. 2026. *The Effect of Financial Ratios on Stock Prices of PT Astra Agro Lestari Tbk on the Indonesia Stock Exchange (IDX) for the 2020–2024 Period. Thesis. Management Study Program, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by: Abdul Muttalib and Sahabuddin N.*

This study aims to determine the effect of the Current Ratio, Debt to Assets Ratio, and Earnings Per Share on the stock price of PT Astra Agro Lestari Tbk on the Indonesia Stock Exchange (IDX) for the 2020–2024 period. This research employs a quantitative approach using secondary data including financial statements and stock price data. The sample consists of the annual financial statements of PT Astra Agro Lestari Tbk during the 2020–2024 period. Data were collected through documentation and literature review. The analytical method used is multiple linear regression with the assistance of Statistical Package for the Social Sciences (SPSS). The results show that the Current Ratio and Debt to Assets Ratio have a positive and significant effects on stock prices, whereas Earnings Per Share has a significant negative effect on stock prices. Simultaneously, CR, DAR, and EPS have a significant effect on stock prices.

Keywords: *Current Ratio, Debt to Assets Ratio, Earnings Per Share, Stock Price.*

