

ABSTRAK

Fakultas Ekonomi dan Bisnis
Program Studi S-1 Akuntansi
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Vinny Larasati
121.2018.156

PENGARUH KINERJA KEUANGAN PERUSAHAAN TERHADAP *RETURN* SAHAM PADA SEKTOR BARANG KONSUMSI PERIODE (2016-2020) SERTA TINJAUANNYA DARI SUDUT PANDANG ISLAM

Uraian Abstrak

Tujuan penelitian ini adalah untuk mengetahui Pengaruh Kinerja Keuangan Perusahaan yaitu rasio profitabilitas yang diproksikan dengan *Return on Assets* (ROA), rasio likuiditas yang diproksikan dengan *Current Ratio* (CR), rasio solvabilitas yang diproksikan dengan *Debt to Equity Ratio* (DER), rasio aktivitas yang diproksikan dengan *Total Asset Turnover* (TATO) dan rasio penilaian pasar yang diproksikan dengan *Price Earning Ratio* (PER) terhadap *Return Saham* Pada Sektor Barang Konsumsi Periode (2016-2020) Serta Tinjauannya Dari Sudut Pandang Islam. Metode penelitian yang digunakan adalah metode penelitian kuantitatif dan menggunakan data sekunder. Sampel yang digunakan sebanyak 16 perusahaan melalui metode *purposive sampling*. Metode analisis yang digunakan adalah teknik analisis regresi berganda dengan data panel pada tingkat signifikan 5%. Hasil dari penelitian ini menunjukkan bahwa hanya variabel *Return on Asset* (ROA), *Total Assets Turnover* (TATO) dan *Price Earning Ratio* (PER) yang berpengaruh terhadap *Return Saham*. Serta ditinjau dari sudut pandang Islam, kegiatan yang dilakukan berkaitan dengan jual-beli saham diperbolehkan namun harus sesuai dengan syari'at dan ketentuan-ketentuan Islam.

Kata Kunci: *Return On Assets* (ROA), *Current Ratio* (CR), *Debt to Equity Ratio* (DER), *Total Assets Turnover* (TATO), *Price Earning Ratio* (PER), *Return Saham*.

ABSTRACT

*Faculty of Economics and Business
Study Program S-1 Accounting
2022*

Vinny Larasati
121.2018.156

THE EFFECT OF COMPANY FINANCIAL PERFORMANCE ON STOCK RETURNS IN THE CONSUMPTION GOODS SECTOR PERIOD (2016-2020) AND ITS REVIEW FROM ISLAMIC VIEW

Abstract Description

The purpose of this study was to determine the effect of the company's financial performance, namely profitability ratios proxied by Return on Assets (ROA), liquidity ratios proxied by Current Ratio (CR), solvency ratios proxied by Debt to Equity Ratio (DER), activity ratios proxied by proxied by Total Asset Turnover (TATO) and market valuation ratio proxied by Price Earning Ratio (PER) to Stock Returns in the Consumer Goods Sector Period (2016-2020) and its review from an Islamic point of view. The research method used is quantitative research methods and uses secondary data. The sample used as many as 16 companies through purposive sampling method. The analytical method used is multiple regression analysis technique with panel data at a significant level of 5%. The results of this study indicate that only the Return on Assets (ROA), Total Assets Turnover (TATO) and Price Earning Ratio (PER) variables have an effect on Stock Return. And viewed from an Islamic point of view, the activities carried out related to the sale and purchase of shares are allowed but must be in accordance with the Shari'ah and Islamic provisions.

Keyword: Return On Assets (ROA), Current Ratio (CR), Debt to Equity Ratio (DER), Total Assets Turnover (TATO), Price Earning Ratio (PER), Stock Return.