

PENGARUH RETURN ON ASSETS, NET PROFIT MARGIN, CURRENT RATIO, DAN TOTAL ASSETS TURNOVER TERHADAP HARGA SAHAM

(Studi Pada Perusahaan dengan Indeks LQ45 yang terdaftar di Bursa Efek Indonesia Pada Tahun 2014-2019)

Sri Aulia Putri¹, Yunilma²,Dandes Rifa³

Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Bung Hatta

Email : sriauliaputri30@gmail.com

yunilmaaa@gmail.com

dandesrifaziohr@gmail.com

ABSTRAK

Penelitian ini bertujuan untuk memperoleh bukti empiris mengenai pengaruh *return on assets*, *net profit margin*, *current ratio*, dan *total assets turnover* terhadap harga saham. Saham merupakan surat berharga dalam kepemilikan saham suatu perusahaan. Sedangkan harga saham dapat juga diartikan sebagai harga yang dibentuk dari interaksi penjual dan pembeli saham yang terdapat di Bursa Efek.

Populasi pada penelitian ini adalah perusahaan dengan indeks lq45 yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2014-2019. Sampel yang diperoleh sebanyak 21 perusahaan berdasarkan metode *purposive sampling*. Metode analisis yang digunakan pada penelitian ini adalah metode regresi linear berganda. Hasil penelitian ini menunjukkan bahwa variabel *return on assets*, *net profit margin*, dan *current ratio* tidak berpengaruh terhadap harga saham. Sementara itu variabel *total assets turnover* berpengaruh terhadap harga saham.

Kata kunci : Return On Assets, Net Profit Margin, Current Ratio, Total Assets Turnover, Harga Saham.

**THE EFFECT OF RETURN ON ASSETS, NET PROFIT MARGIN,
CURRENT RATIO, AND TOTAL ASSETS TURNOVER ON SHARE PRICES
(Study on companies with the LQ45 Index listed on the Indonesia Stock
Exchange In 2014-2019)**

Sri Aulia Putri¹, Yunilma², Dandes Rifa³

**Department of Accounting, Faculty of Economics and Business, Bung Hatta
University**

Email: sriauliaputri30@gmail.com

yunilmaaaa@gmail.com

dandesrifaziohr@gmail.com

ABSTRACT

This study aims to obtain empirical evidence regarding the effect of return on assets, net profit margin, current ratio, and total assets turnover on stock prices. Shares are securities in the share ownership of a company. Meanwhile, the share price can also be interpreted as the price which is formed from the interaction between sellers and buyers of shares listed on the Stock Exchange.

The population in this study were companies with an index of lq45 which were listed on the Indonesia Stock Exchange (BEI) in 2014-2019. The samples obtained were 21 companies based on purposive sampling method. The method of analysis used in this research is multiple linear regression method. The results of this study indicate that the variables return on assets, net profit margin, and current ratio have no effect on stock prices. Meanwhile, the total assets turnover variable has an effect on stock prices.

Keywords: *Return On Assets, Net Profit Margin, Current Ratio, Total Assets Turnover, Stock Price.*