

ABSTRAK

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ANALISIS PENGARUH INDIKATOR KINERJA KEUANGAN TERHADAP VALUASI SAHAM PERUSAHAAN IDX30 DI BURSA EFEK INDONESIA

Penelitian ini bertujuan untuk mengevaluasi dan menganalisis pengaruh dari indikator kinerja keuangan menggunakan *Cash Ratio* (CR), *Total Asset Turnover* (TATO), *Net Profit Margin* (NPM) dan *Earnings Per Share* (EPS) terhadap Valuasi Saham yang diukur dengan *Price to Book Value* (PBV). Valuasi perusahaan merupakan hal yang penting bagi investor di Bursa Efek Indonesia (BEI). Sampel penelitian menggunakan 13 entitas IDX30, seleksi menggunakan *purposive sampling* selama periode 2018–2022. Analisis deskriptif kuantitatif dan uji regresi linier berganda digunakan untuk mengevaluasi apakah terjadi interaksi antar variabel yang diteliti. Hasil studi memberikan indikasi adanya pengaruh CR, TATO, NPM, dan EPS terhadap PBV. Walaupun CR tidak menunjukkan pengaruh signifikan terhadap PBV, namun TATO, NPM dan EPS memiliki pengaruh signifikan terhadap PBV.

Referensi : 41 (2015-2024)

Kata Kunci: *Cash Ratio; Total Asset Turnover; Net Profit Margin, Earnings Per Share, Price to Book Value*

ABSTRACT

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ANALYSIS OF THE IMPACT OF FINANCIAL PERFORMANCE INDICATORS ON THE STOCK VALUATION OF IDX30 COMPANIES IN THE INDONESIA STOCK EXCHANGE

This study objective is to evaluate and analyze the impact of financial performance indicators using Cash Rasio (CR), Total Asset Turnover (TATO), Net Profit Margin (NPM), and Earnings Per Share (EPS) on Stock Valuation that measured by Price to Book Value (PBV). Company valuation is important for investors on the Indonesia Stock Exchange (IDX). The research sample consists of 13 IDX30 companies, selected by using purposive sampling over the period of 2018–2022. Quantitative descriptive analysis and multiple linear regression tests are used to evaluate whether there is an interaction between the variables studied. The results of the study indicate the influence of CR, TATO, NPM, and EPS on PBV. Although CR does not show a significant effect on PBV, however, TATO, NPM, and EPS have a significant influence on PBV.

Reference : 41 (2015-2024)

Keywords: Cash Ratio; Total Asset Turnover; Net Profit Margin, Earnings Per Share, Price to Book Value