

ABSTRAK

Penelitian ini bertujuan untuk mengetahui Pengaruh Kinerja Keuangan Perusahaan Tambang Batu Bara Terhadap *Return Saham* di Bursa Efek Indonesia. Objek Penelitian ini adalah Perusahaan Tambang Batu Bara yang terdaftar di BEI (Bursa Efek Indonesia) pada tahun 2012-2017. Penelitian ini dilakukan dengan total sampel penelitian 5 Perusahaan yang ditentukan dengan melalui metode purposive sampling dan terdapat 30 data yang di olah dalam penelitian. Metode pengujian hipotesis menggunakan koefisiensi determinasi, Uji t-statistik, dan Uji statistik F Anova. Analisis data yang digunakan adalah analisis regresi data panel dengan alat bantu software Eviews 9. Variabel yang digunakan dalam penelitian ini adalah *Current ratio (CR)*, *Return on equity (ROE)* dan *Debt to ratio (DER)*, *Earning per Share (EPS)* sebagai variabel independen dan *Return Saham* sebagai variabel dependen. Hasil penelitian ini menunjukkan bahwa secara uji dari Hasil penelitian menunjukkan bahwa *Current ratio (CR)*, *Return on equity (ROE)* dan *Debt to ratio (DER)* berpengaruh terhadap *Return saham* sedangkan *Earning per Share (EPS)* tidak berpengaruh terhadap *Return saham*.

Kata Kunci : *Current ratio (CR)*, *Return on equity (ROE)* dan *Debt to ratio (DER)*, *Earning per Share (EPS)* dan *Return Saham*



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ABSTRACT

This study aims to determine the Effect of Financial Performance of Coal Mining Companies on Stock Returns on the Indonesia Stock Exchange. The object of this research is the Coal Mining Company which was listed on the Indonesia Stock Exchange (IDX) in 2012-2017. This research was conducted with a total sample of 5 company research determined by using the purposive sampling method and there were 30 data processed in the study. Hypothesis testing methods use the coefficient of determination, t-statistic test, and Annova F statistical test. Analysis of the data used is panel data regression analysis with software tools Eviews 9. The variables used in this study are *Current ratio (CR)*, *Return on equity (ROE)* and *Debt to ratio (DER)*, *Earning per Share (EPS)* as independent variable and Stock Return as the dependent variable. The results of this study indicate that the test results show that *Current ratio (CR)*, *Return on equity (ROE)* and *Debt to ratio (DER)* affect stock Returns while *Earning per Share (EPS)* has no effect on stock Returns.

Keywords: *Current ratio (CR)*, *Return on equity (ROE)* and *Debt to ratio (DER)* *Earning per Share (EPS)* and *Stock Return*

