

Judul : Pengaruh Kinerja Keuangan pada *Return Saham* Perusahaan Barang Konsumsi Sub Sektor Makanan dan Minuman

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ABSTRAK

Return saham dapat memberikan respon positif bagi investor untuk berinvestasi pada perusahaan. *Return* saham yang didapat oleh investor dapat memberikan gambaran bahwa kinerja perusahaan dalam keadaan baik yang ditandai dengan meningkatnya harga saham. Sebagai investor perlu memahami informasi mengenai kinerja perusahaan sebelum berinvestasi, informasi tersebut dapat dilihat dari laporan keuangan yang terpublikasi di pasar modal. Penelitian ini bertujuan untuk mengetahui pengaruh *Current Ratio* (CR), *Debt to Equity Ratio* (DER), *Net Profit Margin* (NPM) terhadap *Return Saham* perusahaan barang konsumsi sub sektor makanan dan minuman.

Metode penelitian yang digunakan yaitu metode penelitian kuantitatif dengan data sekunder. Penelitian ini dilakukan pada perusahaan barang konsumsi sub sektor makanan dan minuman yang terdaftar di BEI periode 2019 – 2021. Metode penentuan sampel menggunakan *purposive sampling* sehingga memperoleh 60 data. Teknik analisis data yang digunakan yaitu analisis regresi linear berganda dengan penyajian data di bantu SPSS 26.

Hasil peneltian ini menunjukkan bahwa *Current Ratio* (CR) dan *Net Profit Margin* (NPM) berpengaruh positif terhadap *return* saham. Sedangkan *Debt to Equity Ratio* (DER) berpengaruh negatif terhadap *return* saham. Berdasarkan hasil tersebut, diharapkan menjadi pertimbangan bagi investor dalam berinvestasi guna mendapatkan *return* yang maksimal.

Kata Kunci : *Current Ratio* (CR), *Debt to Equity Ratio* (DER), *Net Profit Margin* (NPM), *Return Saham*

THE EFFECT OF FINANCIAL PERFORMANCE ON STOCK RETURNS OF FOOD AND BEVERAGE SUB-SECTOR COMPANIES.

ABSTRACT

Stock returns can provide a positive response for investors to invest in the company. The stock return obtained by investors can provide an idea that the company's performance is in good condition, which is indicated by an increase in stock price. As investors need to understand information about the company's performance before investing, this information can be seen in the financial statements published in the capital market. This study aims to determine the effect of the Current Ratio (CR), Debt to Equity Ratio (DER), and Net Profit Margin (NPM) on the Stock Returns of consumer goods companies in the food and beverage sub-sector.

The research method used is quantitative research method with secondary data. This research was conducted at consumer goods companies in the food and beverage sub-sector listed on the IDX for the period 2019 - 2021. The method of determining the sample uses purposive sampling to obtain 60 data. The data analysis technique used is multiple linear regression analysis with data presentation assisted by SPSS 26.

The results of this study indicate that Current Ratio (CR) and Net Profit Margin (NPM) positively affect stock returns. While Debt to Equity Ratio (DER) has a negative effect on stock returns. Based on these results, it is expected to be a consideration for investors in investing in order to get maximum returns.

Keywords: *Current Ratio (CR), Debt to Equity Ratio (DER), Net Profit Margin (NPM), Stock Return*