

ABSTRAK

PENGARUH KINERJA KEUANGAN TERHADAP HARGA SAHAM SEBELUM DAN SELAMA PANDEMI COVID-19 PADA PERUSAHAAN SUB SEKTOR FARMASI DI BURSA EFEK INDONESIA

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Penelitian ini bertujuan untuk mengetahui pengaruh kinerja keuangan yang diukur dengan *return on assets*, *earning per share*, *debt equity ratio* dan *current ratio* terhadap harga saham sebelum dan selama pandemi covid-19 pada perusahaan sub sektor farmasi di bursa efek indonesia. Jenis penelitian ini kuantitatif dengan pengambilan data sekunder dari laporan keuangan triwulan dari tahun 2018 sampai 2021. Pengambilan sampel menggunakan metode *purposive sampling* dan sampel dalam penelitian ini merupakan 9 perusahaan sub sektor farmasi yang terdaftar di Bursa Efek Indonesia pada tahun 2018 hingga 2021. Uji normalitas dalam penelitian ini menggunakan uji *Jarque-Bera* dan disimpulkan bahwa data yang berdistribusi normal digunakan uji pengaruh yaitu uji *t*. Hasil penelitian ini menunjukkan bahwa terdapat pengaruh *return on assets* dan *earning per share* terhadap harga saham sebelum dan selama pandemi covid-19 dan tidak terdapat pengaruh *debt equity ratio* dan *current ratio* terhadap harga saham saat sebelum dan selama pandemi covid-19.

Kata Kunci : Kinerja keuangan, harga saham, *return on assets*, *earning per share*, *debt equity ratio* dan *current ratio*

ABSTRACT

THE EFFECT OF FINANCIAL PERFORMANCE ON STOCK PRICE BEFORE AND DURING THE COVID-19 PANDEMIC IN PHARMACEUTICAL SUB-SECTOR COMPANIES ON THE INDONESIA STOCK EXCHANGE

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This study aims to determine the effect of financial performance as measured by return on assets, earnings per share, debt equity ratio and current ratio on stock prices before and during the Covid-19 pandemic in pharmaceutical sub-sector companies on the Indonesian stock exchange. This type of research is quantitative by collecting secondary data from quarterly financial reports from 2018 to 2021. Sampling used the purposive sampling method and the samples in this study were 9 pharmaceutical sub-sector companies listed on the Indonesia Stock Exchange in 2018 to 2021. Test for normality in This study used the Jarque-Bera test and it was concluded that normally distributed data were used to test the effect, namely the t test. The results of this study indicate that there is an effect of return on assets and earnings per share on stock prices before and during the Covid-19 pandemic and there is no effect of the debt equity ratio and current ratio on stock prices before and during the Covid-19 pandemic.

Keywords : *Financial performance, stock prices, return on assets, earnings per share, debt equity ratio and current ratio*