ABSTRAK

Nama : Safara Mulia
Program Studi : Akuntansi
Judul : Pengaruh *Return On Equity Ratio* (ROE), *Debt To Equity Ratio* (DER), Dan *Earning Per Share Ratio* (EPS) Terhadap Harga Saham Pada Perusahaan *Food & Beverage* Yang Terdaftar Di Bursa Efek Indonesia Periode 2021-2023

Penelitian ini bertujuan untuk menganalisis pengaruh Return On Equity (ROE), Debt To Equity Ratio (DER), dan Earning Per Share (EPS) terhadap harga saham pada perusahaan subsektor Food & Beverage yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2021–2023. Penelitian ini merupakan penelitian kuantitatif dengan menggunakan data sekunder yang diperoleh dari laporan keuangan tahunan perusahaan. Analisis data dilakukan menggunakan regresi data panel dengan bantuan program EViews 12. Hasil penelitian menunjukkan bahwa Return On Equity (ROE) berpengaruh negatif dan tidak signifikan terhadap harga saham, Debt To Equity Ratio (DER) berpengaruh negatif dan tidak signifikan terhadap harga saham, sedangkan Earning Per Share (EPS) berpengaruh positif dan signifikan terhadap harga saham. Hal ini menunjukkan bahwa EPS merupakan indikator utama yang diperhatikan investor dalam menilai potensi keuntungan dan kinerja perusahaan subsektor Food & Beverage di Indonesia.

Kata Kunci: Return On Equity (ROE), Debt To Equity Ratio (DER), Earning Per Share (EPS), Harga Saham, Food & Beverage.

ABSTRACT

Name : Safara Mulia
Study Program : Accounting
Title : The Influence of Return on Equity Ratio (ROE), Debt to Equity Ratio (DER), and Earnings per Share Ratio (EPS) on Stock Prices of Food & Beverage Companies Listed on the Indonesia Stock Exchange for the Period 2021–2023

This study aims to analyze the effect of Return On Equity (ROE), Debt To Equity Ratio (DER), and Earning Per Share (EPS) on stock prices of Food & Beverage companies listed on the Indonesia Stock Exchange (IDX) during the 2021–2023 period. The research employs a quantitative approach using secondary data obtained from annual financial statements. Data were analyzed using panel data regression with EViews 12 software. The results indicate that Return On Equity (ROE) has a negative and insignificant effect on stock prices, Debt To Equity Ratio (DER) also has a negative and insignificant effect, while Earning Per Share (EPS) has a positive and significant effect on stock prices. These findings suggest that EPS serves as a key indicator for investors in assessing company performance and profitability potential.

***Keywords** : Return On Equity (ROE), Debt To Equity Ratio (DER), Earning Per Share (EPS), Stock Price, Food & Beverage*