

ABSTRAK

Nama : Wirdatul Husna
Program Studi : Akuntansi
Judul : Pengaruh *Earning Per Share* (EPS), *Loan To Deposit Ratio* (LDR), Dan *Non Performing Loan* (NPL) Terhadap *Return Saham* Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia (BEI) Tahun 2023-2025

Penelitian ini bertujuan untuk menguji pengaruh *earning per share*, *loan to deposit ratio*, dan *non performing loan* terhadap *return* saham perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI). Data yang digunakan dalam penelitian ini adalah data sekunder. Populasi dalam penelitian ini yaitu sebanyak 48 perusahaan dengan menggunakan teknik purposive sampling, sehingga sampel yang diperoleh yaitu sebanyak 141 observasi. Metode analisis data dalam penelitian ini menggunakan analisis data panel. Hasil penelitian menunjukkan bahwa secara parsial *earning per share* berpengaruh negatif dan tidak signifikan, *loan to deposit ratio* berpengaruh negatif dan tidak signifikan dan *non performing loan* berpengaruh negatif signifikan terhadap *return* saham pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2023-2025.

Kata kunci: *Earning Per Share*, *Loan To Deposit Ratio*, *Non Performing Loan*, dan *return* saham

ABSTRACT

Name : Wirdatul Husna
Study Program : Accounting
Title : The Effect of Earnings Per Share (EPS), Loan-to-Deposit Ratio (LDR), and Non-Performing Loan (NPL) on the Stock Returns of Banking Companies Listed on the Indonesian Stock Exchange (IDX) 2023-2025

This study aims to examine the influence of earnings per share, the loan to deposit ratio, and non performing loans on the stock returns of banking companies listed on the Indonesia Stock Exchange (IDX). Secondary data was used in this study. The population consisted of 48 companies, and a purposive sampling technique was employed, resulting in a sample of 141 observations. Panel data analysis was used as the data analysis method. The results indicate that, individually, earnings per share have a negative and insignificant, the loan to deposit ratio have a negative and insignificant, and non performing loans have a negative significant effect on the stock returns of banking companies listed on the Indonesia Stock Exchange (IDX) during the 2023–2025 period.

Keywords: *Earnings Per Share, Loan to Deposit Ratio, Non Performing Loan, and stock return.*