

ABSTRAK

Nama : Putri Anggraini
Program Studi : Akuntansi
Judul : Pengaruh *Price Earning Ratio* (PER) dan *Price To Book Value* (PBV) Terhadap Harga Saham Dengan *Earning Per Share* (EPS) Sebagai Variabel Moderasi (Pada Perusahaan Yang Terindeks LQ45 Di Bursa Efek Indonesia).

Penulisan ini bertujuan untuk mengetahui Pengaruh *Price Earning Ratio* (PER) Dan *Price To Book Value* (PBV) Terhadap Harga Saham Dengan *Earning Per Share* (EPS) Sebagai Variabel Moderasi (Pada Perusahaan Yang Terindeks LQ45 Di Bursa Efek Indonesia). Penelitian ini menggunakan jenis penelitian kuantitatif. Jumlah populasi sebanyak 45 perusahaan, setelah dilakukan teknik *purposive sampling* maka diperoleh sebanyak 31 perusahaan dengan rentan tahun pengamatan dari 2020-2022, sehingga banyaknya data pengamatan yaitu 93 data. Metode yang digunakan dalam penelitian ini adalah Analisis Regresi Data Panel. Sebagai variabel dependen dalam penelitian ini *price earning ratio*, *price to book value*, dan harga saham sebagai variabel independent, serta *earning per share* sebagai variabel moderasi. Hasil dari penelitian ini adalah secara parsial *price earning ratio* tidak berpengaruh dan signifikan terhadap harga saham dan *price to book value* berpengaruh dan signifikan terhadap harga saham. Serta *earning per share* selaku variabel moderasi mampu memperkuat hubungan antara *price earning ratio* terhadap harga saham, dan *earning per share* tidak mampu memoderasi hubungan antara *price to book value* terhadap harga saham.

Kata Kunci: *Price Earning Ratio*, *Price To Book Value*, Harga Saham, *Earning Per Share*, Independen, Dependen, Moderasi

ABSTRACT

Name : Putri Anggraini
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Title : The Effect Of The Price Earning Ratio (PER) And Price To Book Value (PBV) On Share Prices With Earning Per Share (EPS) As A Moderating Variable (In Companies Indexed LQ45 On The Indonesian Stock Exchange)

This study aims to determine the effect of the Price Earning Ratio (PER) and Price To Book Value (PBV) on share prices with Earning Per Share (EPS) as a moderating variable (in companies indexed LQ45 on the Indonesian Stock Exchange). This research uses a quantitative type of research. The total population was 45 companies, after carrying out the purposive sampling technique, 31 companies were obtained with a range of observation years from 2020-2022, so the total number of observation data was 93 data. The method used in this research is Panel Data Regression Analysis. As dependent variables in this research, price earnings ratio, price to book value, and share price are independent variables, as well as earnings per share as a moderating variable. The results of this research are that partially the price earnings ratio has no significant effect on stock prices and price to book value has a significant effect on stock prices. And earnings per share as a moderating variable is able to strengthen the relationship between price earnings ratio and share price, and earnings per share is not able to moderate the relationship between price to book value and share price.

Keywords: *Price Earning Ratio, Price To Book Value, Share Price, Earning Per Share Independent, Dependent, Moderation*