

ABSTRAK

Anisa Prima Dihastuti. 2024. Pengaruh *Earnings per Share* dan *Dividend Payout Ratio* terhadap Harga Saham dengan *Debt to Assets Ratio* sebagai Variabel Moderasi (Studi Kasus Perusahaan Manufaktur Sektor Pertambangan yang Terdaftar di BEI Periode 2018-2022). Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Anny Widiasmara, S.E., M.Si., CSRS., (II) Dra. Juli Murwani, M.Si.

Tujuan penelitian untuk mengetahui apakah terdapat pengaruh pada *earnings per share* dan *dividend payout ratio* terhadap harga saham dengan *debt to assets ratio* sebagai variabel moderasi pada perusahaan manufaktur sektor pertambangan tahun 2018-2022. Penelitian ini memiliki populasi sebanyak 63 perusahaan pertambangan yang terdaftar di BEI periode 2018-2022. Pada penelitian ini menggunakan metode *purposive sampling* dan didapatkan sampel penelitian sebanyak 53 perusahaan. Metode penelitian yang digunakan yaitu pendekatan kuantitatif dengan menggunakan analisis regresi linier berganda dan *moderated regression analysis* (MRA) serta dengan bantuan program SPSS versi 20 untuk mengolah data penelitian.

Hasil penelitian ini adalah (1) *Earnings per share* berpengaruh terhadap harga saham pada perusahaan pertambangan yang terdaftar di BEI Periode 2018-2022, (2) *Dividend payout ratio* tidak berpengaruh terhadap harga saham pada perusahaan pertambangan yang terdaftar di BEI Periode 2018-2022, (3) *Debt to assets ratio* tidak dapat memoderasi *earnings per share* dan terhadap harga saham pada perusahaan pertambangan yang terdaftar di BEI Periode 2018-2022, (4) *Debt to assets ratio* tidak dapat memoderasi *dividend payout ratio* terhadap harga saham pada perusahaan pertambangan yang terdaftar di BEI Periode 2018-2022.

Kata Kunci: Harga Saham, *Earnings per Share*, *Dividend Payout Ratio*, *Debt to Assets Ratio*

ABSTRACT

Anisa Prima Dihastuti. 2024. The Effect of Earnings per Share and Dividend Payout Ratio towards Stock Price with Debt to Assets Ratio as a Moderating Variable (Case Study of Mining Sector Manufacturing Companies Listed on the IDX for the 2018-2022 Period). PGRI Madiun University. Supervisor (I) Dr. Anny Widiastara, S.E., M.Si., CSRS., (II) Dra. Juli Murwani, M.Si.

The aim of the study was to determine whether there was an influence on earnings per share and dividend payout ratio towards stock price with debt to assets ratio as a moderating variable in mining sector manufacturing companies in 2018-2022 period. This study had a population of 63 mining companies listed on the IDX for the 2018-2022 period. In this study using purposive sampling method and obtained a research sample of 53 companies. The research method used was a quantitative approach using multiple linear regression analysis and Moderated Regression Analysis (MRA) and with the help of the SPSS version 20 program to process research data.

The results of this study are: (1) Earnings per share has an effect towards stock prices in mining companies listed on the IDX 2018-2022 period, (2) Dividend payout ratio has no effect towards stock prices in mining companies listed on the IDX 2018-2022 period, (3) Debt to assets ratio cannot moderate earnings per share and towards stock prices in mining companies listed on the IDX 2018-2022 period, (4) Debt to assets ratio cannot moderate dividend payout ratio towards stock prices in mining companies listed on the IDX 2018-2022 period.

Keywords: Stock Price, Earnings per Share, Dividend Payout Ratio, Debt to Assets Ratio.