

ABSTRAK

Cersiana Rhosyidah Ansori, 2025. Pengaruh *Earning Per Share* (EPS), *Price Earning Ratio* (PER), Dan *Return On Asset* (ROA) Terhadap Harga Saham Dengan Inflasi Sebagai Variabel Moderasi Pada Perusahaan Sektor Financial Yang Terdaftar Di Bursa Efek Indonesia (BEI) Tahun 2021-2023. Skripsi. Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Anny Widiasmara, S.E., M.Si., CSRS., Pembimbing (II) Dra. Juli Murwani, M.Si., CSRS.

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh *Earning Per Share* (EPS), *Price Earning Ratio* (PER) Dan *Return On Asset* (ROA) Terhadap Harga Saham pada perusahaan Sektor Financial yang Terdaftar Di Bursa Efek Indonesia (BEI) Tahun 2021-2023. Dalam penelitian ini, populasi yang digunakan terdiri dari 105 perusahaan Sektor Financial. Sedangkan sampel diambil menggunakan teknik purposive sampling, dan menghasilkan 93 perusahaan dengan 3 tahun pengamatan sehingga diperoleh 273 data. Namun, terdapat data outlier sehingga data yang digunakan pada penelitian ini berjumlah 239 data observasi. Penelitian ini menggunakan metode kuantitatif yang diperoleh dari laporan keuangan yang diakses melalui situs resmi Bursa Efek Indonesia. Alat analisis dalam penelitian ini menggunakan SPSS. Berdasarkan hasil penelitian, ditemukan bahwa variabel *Earning Per Share* (X1) berpengaruh terhadap Harga saham, *Price Earning Ratio* (X2) berpengaruh terhadap Harga saham, *Return On Asset* (X3) tidak berpengaruh terhadap Harga saham, dan Inflasi tidak dapat memoderasi *Earning Per Share* (EPS), *Price Earning Ratio* (PER) *Return On Asset* (ROA) terhadap Harga saham.

Kata Kunci : *Earning Per Share* (EPS), *Price Earning Ratio* (PER), *Return On Assets* (ROA), Harga Saham, Inflasi

ABSTRAK

Cersiana Rhosyidah Ansori, 2025. The Effect of Earning Per Share (EPS), Price Earning Ratio (PER), and Return on Assets (ROA) on Stock Prices with Inflation as a Moderating Variable in Financial Sector Companies Listed on the Indonesia Stock Exchange (IDX) in 2021-2023. Thesis. Accounting, Economics and Business Study Program, Faculty of PGRI Madiun University. Lecturer (I) Dr. Anny Widiasmara, S.E., M.Si., CSRS., Lecturer (II) Dra. Juli Murwani, M.Si., CSRS.

This study aims to examine and analyze the effect of Earnings Per Share (EPS), Price Earnings Ratio (PER), and Return on Assets (ROA) on stock prices in financial sector companies listed on the Indonesia Stock Exchange (IDX) in 2021-2023. The population used in this study consisted of 105 financial sector companies. The sample was taken using a purposive sampling technique, resulting in 93 companies with 3 years of observation, resulting in 273 data sets. However, there were outliers, resulting in 239 observations. This study used a quantitative method obtained from financial reports accessed through the official website of the Indonesia Stock Exchange. The analysis tool used in this study was SPSS. Based on the research results, it was found that the Earning Per Share (X1) variable had an effect on stock prices, Price Earning Ratio (X2) had an effect on stock prices, Return On Asset (X3) had no effect on stock prices, and inflation could not moderate Earning Per Share (EPS), Price Earning Ratio (PER) Return On Asset (ROA) on stock prices.

Keywords: *Earnings Per Share (EPS), Price Earnings Ratio (PER), Return on Assets (ROA), Stock Price, Inflation*