ABSTRACT

THE EFFECT OF EARNINGS PER SHARE (EPS), PRICE-EARNING RATIO (PER), DEBT-TO-EQUITY RATIO (DER), AND PRICE-TO-BOOK VALUE (PBV) ON STOCK PRICES
(At PT Pembangunan Perumahan (Persero) Tbk)

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The purpose of this study is to analyze Earning per Share (EPS), Price Earning Ratio (PER), Debt to Equity Ratio (DER), Price to Book Value (PBV), and Stock Price at PT Pembangunan Perumahan (Persero) Tbk. during the 2013–2024 period, and to analyze the influence of these financial ratios on the company's stock price. This study uses descriptive and verification methods with a quantitative approach. The data used are secondary data from financial reports and stock prices published on the Indonesia Stock Exchange (IDX), analyzed using SPSS version 26.0. The results indicate that Earning per Share (EPS) and Price Earnings Ratio (PER) are not yet primary considerations in determining the stock price of PT. Pembangunan Perumahan (Persero) Tbk. Meanwhile, a high Debt to Equity Ratio (DER) tends to be followed by a weakening stock price, while an increase in Price to Book Value (PBV) is in line with the company's rising stock price. These findings indicate that capital structure and market valuation play a significant role in the movement of a company's stock price. Keywords: Earning per Share (EPS), Price Earning Ratio (PER), Debt to Equity Ratio (DER), Price to Book Value (PBV), Share Price.

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ABSTRAK

PENGARUH *EARNING PER SHARE (EPS), PRICE EARNING RATIO (PER), DEBT TO EQUITY RATIO (DER)* DAN *PRICE TO BOOK VALUE (PBV)* TERHADAP HARGA SAHAM
(Pada PT Pembangunan Perumahan (Persero) Tbk)

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Tujuan penelitian ini adalah untuk menganalisis *Earning per Share (EPS)*, *Price Earning Ratio (PER)*, *Debt to Equity Ratio (DER)*, *Price to Book Value (PBV)*, serta Harga Saham pada PT Pembangunan Perumahan (Persero) Tbk. selama periode 2013–2024, serta menganalisis pengaruh rasio keuangan tersebut terhadap Harga Saham perusahaan. Penelitian ini menggunakan metode deskriptif dan verifikatif dengan pendekatan kuantitatif. Data yang digunakan berupa data sekunder dari laporan keuangan dan harga saham yang dipublikasikan melalui Bursa Efek Indonesia (BEI) dan dianalisis menggunakan SPSS versi 26.0. Hasil penelitian menunjukkan bahwa *Earning per Share (EPS)* dan *Price Earning Ratio (PER)*, belum menjadi pertimbangan utama dalam pembentukan harga saham PT. Pembangunan Perumahan (Persero) Tbk. Sementara itu, tingginya *Debt to Equity Ratio (DER)* cenderung diikuti pelemahan harga saham, sedangkan peningkatan *Price to Book Value (PBV)* sejalan dengan meningkatnya harga saham perusahaan. Temuan ini menunjukkan bahwa struktur modal dan penilaian pasar memiliki peranan penting dalam pergerakan harga saham perusahaan.

Kata Kunci: *Earning per Share (EPS), Price to Earning Ratio (PER), Debt to Equity Ratio (DER), Price to Book Value (PBV),* Harga Saham