

ABSTRAK**ANALISIS HUBUNGAN KINERJA KEUANGAN RASIO PROFITABILITAS
DAN *ECONOMIC VALUE ADDED* (EVA) DENGAN *RETURN SAHAM*****Studi Empiris pada Sektor Perbankan yang Listing di Bursa Efek Indonesia**

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Penelitian ini bertujuan untuk mengukur kinerja keuangan perusahaan pada sektor perbankan yang *listing* di Bursa Efek Indonesia dengan rasio profitabilitas dan mengetahui kinerja keuangan sektor perbankan yang *listing* di Bursa Efek Indonesia dengan metode *Economic Value Added* (EVA), dan untuk melihat hubungan diantara metode tersebut dengan *return* saham.

Jenis penelitian adalah studi empiris. Data diperoleh melalui dokumentasi. Teknik analisis data yang digunakan adalah: 1) Analisis Rasio Profitabilitas (ROA, ROE, NPM). 2) Analisis *Economic Value Added* (EVA). 3) Mengkorelasikan rasio profitabilitas dan EVA dengan *return* saham.

Hasil Penelitian menunjukkan: 1) Kinerja keuangan perusahaan perbankan yang *listing* di BEI berdasarkan rasio profitabilitas selama periode 2012-2016 yaitu: *Return On Assets* (ROA) baik. *Return On Equity* (ROE) cukup baik. *Net Profit Margin* (NPM) sangat kurang baik. 2) Kinerja keuangan perusahaan perbankan yang terdaftar di BEI jika diukur dengan metode *Economic Value Added* (EVA) selama periode 2012-2016 kurang baik, karena nilai laba bersih yang dihasilkan tidak cukup untuk membayar biaya penggunaan dana. 3) Berdasarkan permasalahan yang ketiga, dapat diperoleh kesimpulan bahwa tidak ada hubungan rasio profitabilitas dan *Economic Value Added* (EVA) dengan *return* saham.

Kata kunci: rasio profitabilitas, *Economic Value Added* (EVA), *return* saham.

ABSTRACT

ANALYSIS OF FINANCIAL PERFORMANCE RELATIONS PROFITABILITY RATIO, AND ECONOMIC VALUE ADDED (EVA) WITH STOCK RETURN

Empirical Study on the Banking Sector Listed on the Indonesia Stock Exchange

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This study aimed to measure the performance of the company's financial performance in the banking sector listing on the Indonesia Stock Exchange with profitability ratio and to know the financial performance of the banking sector listing on the Indonesia Stock Exchange by Economic Value Added (EVA) method, and to see the relationship between the method and stock return.

The type of research was empirical study. Data obtained through documentation. Data analysis techniques used were: 1) Profitability Ratio Analysis (ROA, ROE, NPM). 2) Economic Value Added Analysis (EVA). 3) Correlate profitability and EVA ratios with stock return.

The results showed: 1) The financial performance of banking companies listed on the BEI based on profitability ratio during the period 2012-2016 namely: Return On Assets (ROA) good. Return On Equity (ROE) was quite good. Net Profit Margin (NPM) was not very good. 2) The financial performance of banking companies listed on the Stock Exchange if measured by the Economic Value Added (EVA) method during the period 2012-2016 was not good, because the net profit value was not enough to pay the cost of using the funds. 3) Based on the third problem, it can be concluded that there was no relationship between profitability ratio and Economic Value Added (EVA) with stock return.

Keywords: profitability ratio, Economic Value Added (EVA), stock return.