

## Analisa Kinerja Keuangan, Kebijakan Dividen dan Pertumbuhan Aset Terhadap *Return* Saham Perseroan

### *Analysis of Financial Performance, Dividend Policy and Asset Growth Towards The Company's Share Returns*

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**Abstrak** - Dalam suatu perusahaan yang telah go public penting untuk diketahui bahwa pergerakan sahamnya sekecil apapun, karena semakin meningkatnya return saham suatu perusahaan akan semakin menarik minat investor untuk menanamkan modalnya ke dalam perusahaan tersebut. Penelitian ini bertujuan untuk menguji faktor-faktor yang mempengaruhi return saham, yang dapat dinilai dari kinerja keuangan, kebijakan dividen dan pertumbuhan aset. Penelitian ini menggunakan data sekunder dari 6 sampel laporan keuangan perusahaan perbankan dan pengambilan sampel menggunakan teknik purposive sampling. Uji asumsi klasik dalam penelitian ini meliputi uji normalitas, uji multikolinearitas dan uji heteroskedastisitas. Analisis data menggunakan analisis regresi linier berganda, uji t, uji f, dan uji koefisien determinasi. Analisis data menggunakan evIEWS 9. Hasil penelitian ini kinerja keuangan berpengaruh signifikan terhadap return saham dibuktikan dengan tstatistik 2,675175 dan signifikan  $0,0127 < 0,05$ , kebijakan dividen tidak berpengaruh terhadap return saham ditunjukkan dengan tstatistik 0,210132 dan signifikan  $0,8352 > 0,05$ , dan pertumbuhan aset berpengaruh signifikan terhadap return saham ditunjukkan dengan tstatistik 2,627618 dan signifikan  $0,0142 < 0,05$ , pada perusahaan perbankan yang terdaftar di Bursa Efek Indonesia (BEI), hasil secara simultan (uji f) Fstatistik > Ftabel atau  $4,352762 > 2,99$  dan  $0,013011 < 0,05$  menunjukkan pengaruh yang signifikan terhadap kinerja keuangan, kebijakan dividen dan pertumbuhan aset atas pengembalian saham pada perusahaan perbankan yang tercatat di Bursa Efek Indonesia (BEI).

**Kata kunci** : Kinerja Keuangan, Kebijakan Dividen, Pertumbuhan Aset, *Return* Saham *Return*

**Abstract** - In a company that has gone public it's important for them to know that the movement of the shares is no matter how small it is, because the increasing return of shares in a company will interest investors even more in planting their capital into the company. This study aims to test factors affecting return of shares, which can be assessed by financial performance, dividend policy and asset growth. This study uses secondary data from 6 samples of the banking company's financials statement and sampling using purposive sampling techniques. Classical assumption test in this study include normality test, multicollinearity and heteroscedasticity test. Data analysis using multiple linear regression analysis, t test, f test, and test of coefficient of determination. Data analysis using evIEWS 9. The result of this study, financial performance has significant affect on return of shares indicated by tstatistic 2.675175 and significant  $0.0127 < 0.05$ , dividend policy has no affect on return of shares indicated by tstatistic 0.210132 and significant  $0.8352 > 0.05$ , and asset growth has significant affect on return of shares indicated by tstatistic 2.627618 and significant  $0.0142 < 0.05$ , on banking companies listed on the Indonesia Stock Exchange (IDX), the simultaneous result (f test) Fstatistik > Ftable or  $4.352762 > 2.99$  and  $0.013011 < 0.05$  show the significant affect of financial performance, dividend policy and asset growth on return of shares on banking companies listed on the Indonesia Stock Exchange (IDX).

**Keywords** : Financial Performance, Dividend Policy, Asset Growth, *Return* Of Shares

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