

RINGKASAN

Penelitian ini merupakan penelitian kuantitatif yang menganalisis pengaruh faktor-faktor fundamental dan kualitas laporan keuangan terhadap *return* saham perusahaan sektor teknologi. Tujuan penelitian ini adalah untuk mengetahui pengaruh yang diberikan *Debt to Equity Ratio* (DER), *Cash Ratio* (CR), *Net Profit Margin* (NPM), *Total Asset Turnover* (TAT), serta Kualitas Laporan Keuangan terhadap *return* saham

Populasi dalam penelitian ini adalah perusahaan sektor teknologi yang terdaftar dalam Indeks DXTechno periode 2019-2021. Penelitian ini menggunakan teknik *purposive sampling* dan diperoleh sebanyak 12 perusahaan. Data penelitian diambil dari laporan keuangan Q2 dan *final year* sehingga data yang diperoleh berjumlah 72 data sampel penelitian.

Berdasarkan hasil penelitian dan analisis data menggunakan *IBM SPSS Statistics v26* menunjukkan bahwa: (1) *Debt to Equity Ratio* tidak berpengaruh negatif terhadap *return* saham, (2) *Cash Ratio* tidak berpengaruh positif terhadap *return* saham, (3) *Net Profit Margin* tidak berpengaruh positif terhadap *return* saham, (4) *Total Asset Turnover* tidak berpengaruh positif terhadap *return* saham, (5) Kualitas Laporan Keuangan berpengaruh positif terhadap *return* saham.

Implikasi dari kesimpulan diatas adalah investor perlu lebih cermat dalam memilih saham yang akan dibeli dengan lebih memperhatikan analisis teknikal disamping fundamental pada perusahaan sektor teknologi. Perusahaan harus tetap memperbaiki fundamental perusahaan agar dapat bertahan meskipun tren sedang turun.

Kata Kunci: Faktor Fundamental, Kualitas Laporan Keuangan, *Return Saham*, *Debt to Equity Ratio*, *Cash Ratio*, *Net Profit Margin*, *Total Asset Turnover*

SUMMARY

This research is a quantitative study that analyzes the influence of fundamental factors and the quality of financial reports on stock returns of technology sector companies. This research aims to determine the effect of Debt to Equity Ratio (DER), Cash Ratio (CR), Net Profit Margin (NPM), Total Asset Turnover (TAT), and Quality of Financial Statements on stock returns.

The population in this study are the technology sector companies listed in the IDXTechno Index for the 2019-2021 period. This research used a purposive sampling technique and obtained 12 companies. There were 72 research sample data taken from the financial statements of Q2 and the final year of each company.

Based on the results of research and data analysis using IBM SPSS Statistics v26 shows that: (1) Debt to Equity Ratio has no negative effect on stock returns, (2) Cash Ratio has no positive effect on stock returns, (3) Net Profit Margin has no positive effect on stock returns, (4) Total Asset Turnover has no positive effect on stock returns, and (5) the quality of financial statements has a positive effect on stock returns.

As an implication of the conclusion above, investors need to be more attentive in choosing which stock to purchase with more attention to technical analysis rather than fundamentals in technology sector companies. The company must keep improving its fundamentals to be able to survive even though the trend is down.

Keywords: Fundamental Factors, Quality of Financial Statements, Stock Return, Debt to Equity Ratio, Cash Ratio, Net Profit Margin, Total Asset Turnover

