

**PENGARUH KINERJA KEUANGAN, UKURAN PERUSAHAAN DAN
INTERNET FINANCIAL REPORTING TERHADAP HARGA SAHAM
PADA PERUSAHAAN TELEKOMUNIKASI YANG TERDAFTAR DI
BURSA EFEK INDONESIA**

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Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh kinerja keuangan, ukuran perusahaan dan *Internet Financial Reporting* (IFR) terhadap harga saham pada perusahaan telekomunikasi yang terdaftar di Bursa Efek Indonesia. Aspek kinerja keuangan yang digunakan dalam penelitian diasosiasikan menggunakan rasio keuangan berupa *Return on Asset* (ROA), *Debt to Equity Ratio* (DER) dan *Current Ratio* (CR). Jenis penelitian ini adalah penelitian kuantitatif. Sampel penelitian ini ditentukan dengan teknik *purposive sampling* dengan kriteria penentuan sampel yaitu perusahaan telekomunikasi yang terdaftar di BEI selama periode 2018-2020, perusahaan yang memiliki laporan tahunan dan keberlanjutan periode 2018-2020 serta perusahaan yang memiliki *website* resmi perusahaan, sehingga diperoleh data sampel sejumlah 10 perusahaan. Kemudian, data dianalisis dengan beberapa analisis regresi linier berganda dengan memanfaatkan aplikasi SPSS 26. Hasil penelitian menunjukkan bahwa ROA, DER, CR, ukuran perusahaan dan IFR berpengaruh terhadap harga saham.

Kata kunci: Kinerja Keuangan, Ukuran Perusahaan, IFR, Harga Saham.

***THE EFFECT OF FINANCIAL PERFORMANCE, FIRM SIZE AND
INTERNET FINANCIAL REPORTING ON STOCK PRICES IN
TELECOMMUNICATIONS COMPANIES LISTED ON THE INDONESIAN
STOCK EXCHANGE***

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Abstract

This study was aimed to determine the effect of financial performance, firm size and Internet Financial Reporting (IFR) toward stock prices in telecommunication companies listed on the Indonesia Stock Exchange. Aspects of financial performance used in this study were associated with financial ratios in the form of Return on Asset (ROA), Debt to Equity Ratio (DER) and Current Ratio (CR). This type of research was quantitative research. The sample of this study was determined by using a purposive sampling technique with criteria for determining the sample, namely telecommunication companies listed on the Indonesia Stock Exchange during the 2018-2020 period, companies that have annual reports and sustainability reports for the 2018-2020 period and companies that have official company websites, in order to obtain sample data of 10 companies. Then, the data was analyzed by multiple linear regression analysis using SPSS 26 application. The results showed that ROA, DER, CR, firm size and IFR had an effect on stock prices.

Keywords: Financial Performance, Firm Size, IFR, Stock Price