

## ABSTRAK

Tujuan penelitian guna mengetahui nilai tambah ekonomis serta rasio keuangan sector *healthcare* yang terdaftar di BEI. Rasio keuangan yang dimaksud di sini adalah Rasio Likuiditas yang ditunjukkan pada *current ratio* (CR) dan Rasio Solvabilitas yang ditunjukkan pada *Debt to Equity Ratio* (DER). Populasi dan sampel berjumlah 13 dari 23 perusahaan sector *healthcare* periode 2018 - 2020 dengan banyak sample berjumlah 39. Metode pengambilan sampel menggunakan *purposive sampling*. Teknik pengumpulan data menggunakan dokumentasi yang diambil dari situs BEI dan Metode penelitian menggunakan analisis regresi linier berganda. Hasil penelitian menunjukkan EVA memiliki nilai signifikansi  $0,54 > 0,05$  yang artinya tidak adanya pengaruh terhadap *return* saham, CR memiliki nilai signifikansi  $0,075 > 0,05$  yang berarti tidak adanya pengaruh terhadap *return* saham, dan DER secara parsial tidak berpengaruh terhadap *return* saham dengan nilai signifikansi sebesar  $0,971 > 0,05$ .

**Kata Kunci:** *Economic Value Added* (EVA), *Current Ratio* (CR), *Debt to Equity Ratio* (DER), *Return Saham*, *healthcare*

## **ABSTRACT**

*This study aims to partially determine the economic added value (EVA) and financial ratios of healthcare sector companies listed on the Indonesia Stock Exchange for the period 2018 – 2020. The financial ratios referred to here are the Liquidity Ratios which are proxied by the current ratio (CR) and the Solvency Ratios which are proxied to the Debt to Equity Ratio (DER). The population and sample are 13 of 23 companies in the healthcare sector for the period 2018 - 2020 with 39 samples. The sampling method uses purposive sampling. The data collection technique uses documentation taken from the Indonesia Stock Exchange (IDX) website and the research method uses multiple linear regression analysis. The results of this study indicate that EVA has a significance value of  $0.54 > 0.05$  which means it has no effect on stock returns, CR has a significance value of  $0.075 > 0.05$  which means it has no effect on stock returns, and DER partially has no effect on stock returns with a significance value of  $0.971 > 0.05$ .*

**Keywords:** *Economic Value Added (EVA), Current Ratio (CR), Debt to Equity Ratio (DER), Stock returns, healthcare*