

ABSTRAKSI

ANGGUN KOMALA. Pengaruh *Earning Per share*, *Debt to Assets ratio*, dan *Current ratio* Terhadap Nilai Perusahaan (Studi Pada Perusahaan Manufaktur Sub Sektor Tekstil dan Garmen Yang Terdaftar di Bursa Efek Indonesia Periode Tahun 2013-2017. (Di bimbing oleh ibu Sri Handayani SE, MM, M.Ak, CPMA).

Penelitian ini bertujuan untuk menemukan pengaruh Jumlah Kepemilikan Saham oleh Manajemen, *Earning Per share*, *Debt to Assets ratio*, dan *Current ratio* sebagai proksi variabel independen. Untuk proksi Nilai Perusahaan penelitian ini menggunakan rasio *Price to Book Value* sebagai variabel dependen.

Obyek yang diteliti berjumlah 63 perusahaan pada perusahaan manufaktur sub sektor Tekstil dan Garmen yang terdaftar di Bursa Efek Indonesia (BEI) selama periode penelitian antara tahun 2013-2017. Metode analisis yang digunakan adalah *Multiple Linear Regression* (MLR).

Hasil pengujian menunjukkan terdapat pengaruh signifikan secara simultan Pengaruh *Earning Per share*, *Debt to Assets ratio*, dan *Current ratio* terhadap Nilai Perusahaan. Tidak terdapat pengaruh signifikan secara parsial *Earning Per Share* terhadap Nilai Perusahaan. Tidak terdapat pengaruh signifikan secara parsial *Debt to Assets ratio* terhadap Nilai Perusahaan. Terdapat pengaruh signifikan secara parsial *Current ratio* terhadap Nilai Perusahaan.

Kata Kunci : *Earning Per share*, *Debt to Assets ratio*, dan *Current ratio* Terhadap Nilai Perusahaan

ABSTRACT

ANGGUN KOMALA. *The Effect of Earning Per Share, Debt to Assets Ratio, and Current Ratio on Company Value (Study on Textile and Garment Manufacturing Sub-Sector Companies Listed on the Indonesia Stock Exchange for the 2013-2017 Period (In Guidance by the Mother of Sri Handayani SE, MM, M.Ak, CPMA).*

This study aims to find out the effect of Total Share Ownership by Management, Earning Per Share, Debt to Assets Ratio, and Current Ratio as proxy of independent variables. For the proxy of the Company Value, this study uses the Price to Book Value ratio as the dependent variable.

The objects studied were 63 companies in the Textile and Garment sub-sector manufacturing companies listed on the Indonesia Stock Exchange (IDX) during the study period between 2013-2017. The analytical method used is Multiple Linear Regression (MLR).

The test results show that there is a simultaneous significant effect of the effect of Earning Per Share, Debt to Assets ratio, and Current ratio on Company Value. There is no significant effect partially on Earning Per Share on Company Value. There is no significant partial effect of Debt to Assets ratio on Company Value. There is a significant partial effect of the Current ratio on the Value of the Company.

KEYWORDS : *Earning Per Share, Debt to Assets ratio, Current ratio and Company Value*