

ABSTRACT

ANDARI MULYADE PRIYANTI. *Influence of Earnings Per Share (EPS), Debt to Equity Ratio (DER), Return on Equity (ROE) and Firm Size to Firm Value in Manufacturing Companies Food and Beverage Sub Sector listed in the Bursa Efek Indonesia (BEI) in period 2012-2016 (guided by Dr. MF. Arrozi Adhikara, SE, M.Si, Akt).*

This study aims to determine the effect of earnings per share (EPS), debt to equity Ratio (DER), return on equity (ROE) and firm size to firm value. Data obtained from the BEI period 2012-2016 by using the design of causality. Sample used as many as 55 companies through purposive sampling method. The analytical method used is multiple regression analysis .

Based on the results of the study concluded that earnings per share (EPS), debt to equity Ratio (DER), return on equity (ROE) and firm size simultaneously affect to firm value. Earnings per share has no significant effect on firm value. Debt to equity Ratio has a significant effect on firm value. Return on equity has a significant effect on firm value. Firm size has no significant effect on firm value. The findings of this study indicate that there is accountancy information can provide positive or negative signals that can affect investors to take investment decisions within the company.

Keywords : *Earnings Per Share , Debt to Equity Ratio, Return on Equity, Firm Size, Firm Value.*