

ABSTRAK

Judul : Pengaruh *net profit margin*, *debt to equity ratio* dan *size ln total asset* terhadap *price to book value* pada perusahaan manufaktur sub sektor makanan dan minuman yang terdaftar di BEI periode 2012-2017

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Program Studi : S-1 Akuntansi

Tujuan dari penelitian ini adalah untuk menguji Pengaruh *net profit margin*, *debt to equity ratio* dan *size ln total asset* terhadap *price to book value* pada perusahaan manufaktur sub sektor makanan dan minuman yang terdaftar di BEI. Hasil uji statistik menunjukkan bahwa *net profit margin* berpengaruh positif dan signifikan terhadap *price to book value*. *Debt to equity ratio* berpengaruh positif dan signifikan terhadap *price to book value*. *Size ln total asset* tidak berpengaruh terhadap *price to book value*. Hasil yang ditunjukkan dari adjusted R square adalah sekitar 44,7% dan sisanya 55,3% dipengaruhi oleh faktor lain dari model luar.

Kata Kunci : *Net Profit Margin*, *Debt to Equity Ratio*, *Size Ln Total Asset*, dan *Price to Book Value*.

ABSTRACT

Title : *The Effect of Net Profit Margin, Debt to Equity Ratio and Size Ln Total Asset on Price to Book Value in Manufacturing Company Food and Beverage Listed in Indonesian Stock Exchange in period 2012-2017.*

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Study Program : *Accounting, Bachelor Degree Program*

The purpose of this study was to examine Effect of, net profit margin, debt to equity ratio and size ln total asset on price to book value Manufacturing Companies Food and Beverage Listed in Indonesian Stock Exchange. The results of statistical tests show that net profit margin has a positive and significant effect on price to book value. Debt to equity ratio has a positive and significant effect on price to book value. The size ln total asset has not effect on price to book value. The results are shown on the adjusted R-square is about 44,7% and the remaining 55,3% influenced by other factors than external models.

Keywords : Net Profit Margin, Debt to Equity Ratio, Size Ln Total Asset, and Price to Book Value.