ABSTRAK

Judul : Pengaruh *Account Receivable Turnover, Debt To Asset Ratio* dan *Return On Equity* Terhadap Nilai Perusahaan pada Perusahaan Jasa (Sub Sektor Konstruksi dan Bangunan) yang Terdaftar di Bursa Efek Indonesia Periode 2014 - 2018

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Program Studi : S-1 Akuntansi

Tujuan dari penelitian ini adalah untuk memberikan bukti empiris mengenai pengaruh *account receivable turnover, debt to asset ratio* dan *return on equity* terhadap nilai perusahaan. Variabel independen yang digunakan dalam penelitian ini yaitu *account receivable turnover* diukur menggunakan penjualan bersih dengan piutang rata-rata, *debt to asset ratio* diukur dengan total kewajiban dengan total aktiva, dan *return on equity* diukur menggunakan laba bersih setelah pajak dengan ekuitas pemegang saham. Penelitian ini menggunakan data sekunder dari laporan keuangan tahunan perusahaan yang terdaftar di Bursa Efek Indonesia. Populasi dalam penelitian ini adalah perusahaan jasa sub sektor konstruksi dan bangunan yang terdaftar di BEI selama periode 2014 -2018. Sampel yang digunakan pada penelitian ini sebanyak 45 data laporan keuangan. Metode yang digunakan untuk menentukan sampel penelitian adalah metode *purposive sampling*. Hasil penelitian menunjukkan bahwa *account receivable turnover, debt to asset ratio* dan *return on equity* berpengaruh secara simultan terhadap nilai perusahaan *account receivable turnover* berpengaruh positif terhadap nilai perusahaan secara parsial, *debt to asset ratio* berpengaruh negatif terhadap nilai perusahaan secara parsial dan dan *return on equity* berpengaruh positif terhadap nilai perusahaan secara parsial.

Kata Kunci : *Account Receivable Turnover, Debt To Asset Ratio, Return On Equity*, Nilai Perusahaan

ABSTRACT

Title   : *Influence of Account Receivable Turnover, Debt To Asset Ratio and Return On Equity on Company Value in Service Companies (Construction and Building Sub-Sector) Listed on the Indonesia Stock Exchange in 2014 - 2018*

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The purpose of this study is to provide empirical evidence regarding the effect of account receivable turnover, debt to asset ratio and return on equity on firm value. The independent variable used in this study is account receivable turnover measured using net sales with average accounts receivable, debt to asset ratio measured by total liabilities to total assets, and return on equity measured using net profit after tax with shareholder equity. This study uses secondary data from the annual financial statements of companies listed on the Indonesia Stock Exchange. The population in this study were the construction and building sub-sector service companies listed on the Indonesia Stock Exchange during the 2014-2018 period. The sample used in this study was 45 financial statement data. The method used to determine the research sample is purposive sampling method. The results showed that account receivable turnover, debt to asset ratio and return on equity had a simultaneous effect on firm value. Account receivable turnover had a positive effect on firm value partially, debt to asset ratio had a negative effect on firm value partially and and return on equity had a positive effect on firm value. partially positive on firm value.

Key words *: Account Receivable Turnover, Debt To Asset Ratio, Return On Equity, Company Value*