

## ABSTRAK

Judul : Pengaruh *Return On Investment*, *Earning Per Share*, dan *Debt to Equity Ratio* terhadap *Price to Book Value* (Studi Pada Perusahaan Manufaktur *Sector* Barang Konsumsi Yang Terdaftar Di Bursa Efek Indonesia Tahun 2016-2020)

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Program Studi : Akuntansi

Penelitian ini bertujuan untuk mengetahui pengaruh *Return on Investment* (ROI), *Earning per Share* (EPS), dan *Debt Equity Ratio* (DER) terhadap *Price to Book Value* (PBV) baik secara simultan maupun parsial. Penelitian ini menggunakan sampel perusahaan Manufaktur *Sector* Barang Konsumsi yang terdaftar di Bursa Efek Indonesia periode 2016 - 2020. Sampel dalam penelitian ini adalah 33 perusahaan. Pengambilan sampel dilakukan dengan teknik Purposive Sampling. Metode analisis yang digunakan adalah metode Analisis Linear Berganda. Hasil penelitian menunjukkan bahwa secara simultan *Return on Investment* (ROI), *Earning per Share* (EPS), dan *Debt Equity Ratio* (DER) memiliki pengaruh signifikan terhadap *Price to Book Value* (PBV). *Return on Investment* (ROI) dan *Debt Equity Ratio* (DER) memiliki pengaruh signifikan terhadap *Price to Book Value* (PBV) secara parsial. Sedangkan *Earning per Share* (EPS) tidak memiliki pengaruh signifikan terhadap *Price to Book Value* (PBV) secara parsial.

**Kata Kunci** : *Return on Investment* (ROI), *Earning per Share* (EPS), *Debt Equity Ratio* (DER), *Price to Book Value* (PBV)

## ABSTRACT

*Title : Effect of Return On Investment, Earning Per Share, and Debt to Equity Ratio on Price to Book Value (Study on Manufacturing Companies in the Consumer Goods Sector Listed on the Indonesia Stock Exchange 2016-2020)*

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*This study aims to determine the effect of Return on Investment (ROI), Earning per Share (EPS), and Debt Equity Ratio (DER) on Price to Book Value (PBV) either simultaneously or partially. This study uses a sample of manufacturing companies in the consumer goods sector listed on the Indonesia Stock Exchange for the period 2016 - 2020. The sample in this study is 33 companies. Sampling was done by purposive sampling technique. The analytical method used is the Multiple Linear Analysis method. The results showed that simultaneously Return on Investment (ROI), Earning per Share (EPS), and Debt Equity Ratio (DER) had a significant effect on Price to Book Value (PBV). Return on Investment (ROI) and Debt Equity Ratio (DER) have a significant effect on Price to Book Value (PBV) partially. Meanwhile, Earning per Share (EPS) does not have a significant effect on Price to Book Value (PBV) partially.*

**Keywords :** *Return on Investment (ROI), Earning per Share (EPS), Debt Equity Ratio (DER), Price to Book Value (PBV)*