

### **Abstrack**

This study aims to determine the effect of profitability, liquidity and solvency on the value of coal mining companies on the Indonesia Stock Exchange (IDX) in 2015-2020. The research method used in this research is quantitative research. with a population of 22 coal mining companies on the Indonesia Stock Exchange (IDX) in 2015-2020, with a sample of 8 companies. Sampling used purposive sampling technique, where samples were taken according to predetermined criteria. The analytical methods used were descriptive statistical tests and stationarity tests. In addition, there is also a hypothesis test with a coefficient of determination, statistical f-test and t-test. Based on the results of the Eviews 10 calculation from the t test, the results of Return On Assets do not have a significant effect on Price to Book Value, Debt to Equity Ratio has a negative and insignificant effect on Price to Book Value. Current Ratio has a negative and insignificant effect on Price to book Value.

***Keywords: Return On Assets, Debt to Equity Ratio, Current Ratio Price to Book Value.***



## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh profitabilitas, likuiditas dan solvabilitas terhadap nilai perusahaan pertambangan batubara di Bursa Efek Indonesia (BEI) tahun 2015-2020. Metode penelitian yang digunakan dalam penelitian adalah penelitian kuantitatif. dengan jumlah populasi 22 perusahaan pertambangan batubara di Bursa Efek Indonesia (BEI) tahun 2015-2020, dengan sampel 8 perusahaan. Pengambilan sampel menggunakan teknik purposive sampling, dimana sampel diambil sesuai dengan kriteria yang telah ditentukan. Metode analisis yang di gunakan yaitu uji statistik deskriptif dan uji stasioneritas. Selain itu terdapat juga uji hipotesis dengan koefisien determinasi, uji f statistik dan uji t. Berdasarkan hasil perhitungan Eviews 10 dari uji t diperoleh hasil *Return On Assets* tidak memiliki pengaruh yang signifikan terhadap *Price to Book Value*, *Debt to Equity Ratio* memiliki pengaruh negatif dan tidak signifikan terhadap *Price to book Value*. *Current Ratio* memiliki pengaruh negatif dan tidak signifikan terhadap *Price to book Value*,

**Kata Kunci :** *Return On Assets, Debt to Equity Ratio, Current Ratio Price to Book Value.*

