

## **ABSTRACT**

*This research aims to examine the effect of Return On Assets, Current Ratio, Debt to Equity Ratio, and Inventory Turnover on Company Value. The population in this research is the entire company of the sector consumer non-cyclicals that is listed on the Indonesia Stock Exchange (IDX) in 2017-2021. The method of determining the sample in this research used a purposive sampling technique and obtained 33 samples of observational data. This research is a causal research and data analysis was done by F test and T test using SPSS version 25 program. The results of data analysis show that Return On Assets (ROA), Current Ratio (CR), Debt to Equity Ratio (DER) and Inventory Turnover (ITO) ) together have a significant effect on Price to Book Value (PBV), partially indicating that Return On Assets, Debt to Equity Ratio, and Inventory Turnover have a positive effect on Company Value (PBV), while Current Ratio have no effect on Company Value (PBV).*

**Keywords:** *Return On Assets, Current Ratio, Debt to Equity Ratio, Inventory Turnover, Company Value.*



## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *Return On Asset*, *Current Ratio*, *Debt to Equity Ratio*, dan *Inventory Turnover* terhadap Nilai Perusahaan. Populasi dalam penelitian ini adalah seluruh perusahaan sektor barang konsumen primer yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2017-2021. Metode penentuan sampel dalam penelitian ini menggunakan Teknik *purposive sampling* dan diperoleh 33 sampel data observasi. Penelitian ini merupakan penelitian kausal dan analisis data dilakukan dengan Uji F dan Uji T menggunakan program SPSS versi 25. Hasil analisis menunjukkan bahwa *Return On Assets* (ROA), *Current Ratio* (CR), *Debt to Equity Ratio* (DER) dan *Inventory Turnover* (ITO) secara bersama-sama berpengaruh signifikan terhadap *Price to Book Value* (PBV), secara parsial menunjukkan bahwa *Return On Asset*, *Debt to Equity Ratio*, dan *Inventory Turnover* berpengaruh positif terhadap Nilai Perusahaan (PBV), sedangkan *Current Ratio* tidak berpengaruh terhadap Nilai Perusahaan (PBV).

**Kata kunci :** *Return On Asset*, *Current Ratio*, *Debt to Equity Ratio*, *Inventory Turnover*, Nilai perusahaan.

