ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh rasio likuiditas. solvabilitas, aktivitas dan harga per saham terahadap nilai perusahaan pertambangan batu bara di Bursa Efek Indonesia (BEI) tahun 2016-2020. Metode penelitian yang digunakan dalam penelitian adalah penelitian kuantitatif. dengan jumlah populasi 24 perusahaan pertambangan batubara di Bursa Efek Indonesia (BEI) tahun 2016 - 2020, dengan sampel 7 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 statistic dan uji t. Berdasarkan hasil perhitungan Eviews 10 dari uji t diperoleh hasil *Current Rasio* memiliki pengaruh negatif dan tidak signifikan terhadap *Price to Book Value, Debt to Equity Ratio* memiliki pengaruh negatif dan tidak signifikan terhadap *Price to book Value. Total Assets Turn Over* memiliki pengaruh negatif dan tidak signifikan terhadap *Price to book Value,* dan *earning per share* tidak memiliki pengaruh signifikan terhadap *Price to book Value.*

Kata Kunci : *Current Ratio, Debt to Equity Ratio, Total Assets Turn Over, Earning Per Share, Price to Book Value.*

ABSTRACT

This study aims to determine the effect of the liquidity ratio. solvency, activity and price per share on the value of coal mining companies on the Indonesia Stock Exchange (IDX) in 2016-2020. The research method used in this research is quantitative research. with a population of 24 coal mining companies on the Indonesia Stock Exchange (IDX) in 2016-2020, with a sample of 7 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 calculation of Eviews 10 from the t test, the results obtained that Current Ratio has a negative and insignificant effect on Price to Book Value, Debt to Equity Ratio has a negative and insignificant effect on Price to Book Value. Total Assets Turn Over has a negative and insignificant effect on Price to book Value, and earnings per share has no significant effect against Price to book Value.

Keywords: Current Ratio, Debt to Equity Ratio, Total Assets Turn Over, Earning Per Share, Price to Book Value.