

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *current ratio*, *return on asset*, dan *debt to equity ratio* terhadap *price to book value*. Populasi dalam penelitian ini berjumlah 62 perusahaan subsektor makanan dan minuman yang tercatat di Bursa Efek Indonesia periode 2016-2020. Sampel yang digunakan sebanyak 9 perusahaan dengan teknik pengambilan sampel menggunakan *purposive sampling*. Desain penelitian ini adalah desain penelitian kausalitas. Teknik analisis data menggunakan metode analisis regresi data panel dengan pengolahan data menggunakan *software Eviews-12*. Hasil penelitian menunjukkan bahwa *current ratio* tidak berpengaruh terhadap *price to book value*. Sedangkan *return on asset* dan *debt to equity ratio* berpengaruh positif terhadap *price to book value*.

Kata Kunci: *Current Ratio*, *Return on Asset*, *Debt to Equity Ratio*, dan *Price to Book Value*.



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ABSTRACT

The research aims to analyze the effect of the current ratio, return on asset, and debt to equity ratio on price to book value. The population in this research totaled 62 food and beverage subsector companies listed on the Indonesian Stock Exchange for the 2016-2020 period. The sample used were 9 companies with a sampling technique using purposive sampling. The research design used is causality research design. The data analysis technique used the panel data regression analysis method with data processing using the Eviews-12 software. The results of the research showed that current ratio has no effect on price to book value. Meanwhile return on asset and debt to equity ratio have significant positive effect on price to book value.

Keywords: *Current Ratio, Return on Asset, Debt to Equity Ratio, and Price to Book Value.*



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