

**PENGARUH *CURRENT RATIO*, *DEBT TO EQUITY RATIO*, *RETURN ON ASSET*, DAN *FIRM SIZE* TERHADAP *PRICE TO BOOK VALUE* PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2014-2018**

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**ABSTRAKSI**

Penelitian ini bertujuan untuk mengetahui pengaruh *current ratio*, *debt to equity ratio*, *return on asset*, dan *firm size* terhadap *price to book value* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2014-2018. Penelitian ini adalah penelitian asosiatif. Populasi dalam penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2014-2018. Teknik pengambilan sampel dalam penelitian ini menggunakan *purposive sampling* dan terdapat 694 data yang memenuhi kriteria. Sumber data dalam penelitian merupakan data sekunder yang diperoleh dari <https://www.idx.co.id>, *Indonesia Capital Market Directory (ICMD)*, dan <https://www.sahamok.com>. Metode analisis data yang digunakan adalah analisis regresi berganda yang diolah menggunakan bantuan SPSS 25. Hasil penelitian menunjukkan bahwa *current ratio* tidak berpengaruh terhadap *price to book value*, sedangkan *debt to equity ratio*, *return on asset*, dan *firm size* berpengaruh positif terhadap *price to book value*. Hasil analisis regresi menunjukkan bahwa variasi nilai perusahaan dapat dijelaskan oleh variabel *current ratio*, *debt to equity ratio*, *return on asset*, dan *firm size* sebesar 22,2%, sedangkan 77,8% dijelaskan oleh faktor-faktor lain yang tidak diteliti dalam penelitian ini.

Kata kunci: *current ratio*, *debt to equity ratio*, *return on asset*, *firm size* dan *price to book value*.

***THE EFFECT OF CURRENT RATIO, DEBT TO EQUITY RATIO, RETURN ON ASSETS, AND FIRM SIZE OF PRICE TO BOOK VALUE IN MANUFACTURING COMPANIES LISTED IN INDONESIA STOCK EXCHANGE PERIOD 2014-2018***

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**ABSTRACT**

*This aims to determine the effect of current ratio, debt to equity ratio, return on assets, and firm size to price to book value in manufacturing companies listed on the Indonesia Stock Exchange in the 2014-2018 period. This research is an associative research. The population in this study were all manufacturing companies listed on the Indonesia Stock Exchange in the 2014-2018 period. The sampling technique in this study uses purposive sampling and there are 694 data that meet the criteria. Sources of data in this study are secondary data obtained from <https://www.idx.co.id>, Indonesia Capital Market Directory (ICMD), dan <https://www.sahamok.com>. The data analysis method used is multiple regression analysis processed using SPSS 25. The results showed that the current ratio does not affect the price to book value, while the debt to equity ratio, return on assets, and firm size have a positive effect on price to book value. Regression analysis showed the variation value of the company can be explained by the variable current ratio, debt to equity ratio, return on assets, and firm size of 22,2%, while 77.8% is explained by other factors not examined in this study.*

*Keywords: current ratio, debt to equity ratio, return on assets, firm size and price to book value.*