

**Pengaruh Kinerja Keuangan yang Diukur Dengan Rasio Solvabilitas (DER), Rasio Aktivitas (ITO) dan Rasio Profitabilitas (ROE) Terhadap Nilai Perusahaan (PBV)**

**FERDIANA INDRIANITA DEWI**

(Pembimbing : Ririh Dian Pratiwi, SE, MSi, AK, CA)

*Akuntansi - S1, FEB, Universitas Dian Nuswantoro*

*www.dinus.ac.id*

*Email : 212201202281@mhs.dinus.ac.id*

**ABSTRAK**

Penelitian ini bertujuan untuk: (1) Mengetahui pengaruh rasio solvabilitas (DER) terhadap nilai perusahaan (PBV); (2) Mengetahui pengaruh rasio aktivitas (ITO) terhadap nilai perusahaan (PBV); (3) Mengetahui pengaruh rasio profitabilitas (ROE) terhadap nilai perusahaan (PBV). Studi penelitian dilakukan pada perusahaan manufaktur yang terdaftar di BEI periode 2013-2014.

Pemilihan sampel menggunakan teknik purposive sampling. Jumlah sampel yang diperoleh sebanyak 257 perusahaan. Data yang diperoleh adalah data sekunder yang berupa ICMD perusahaan manufaktur yang terdaftar di BEI periode 2013-2014. Sebelum dilakukan analisis dilakukan uji asumsi klasik, analisis koefisien determinasi, analisis regresi berganda, dan uji hipotesis.

Hasil penelitian menunjukkan bahwa: (1) Rasio solvabilitas (DER) berpengaruh terhadap nilai perusahaan (PBV); (2) Rasio aktivitas (ITO) berpengaruh terhadap nilai perusahaan (PBV), (3) Rasio Profitabilitas (ROE) berpengaruh terhadap nilai perusahaan (PBV).

Kata Kunci : PBV, ITO, DER, ROE

## **The Influence of Financial Performance using Solvency Ratio (DER), Activity Ratio (ITO) and Profitability Ratio (ROE) on Firm Value (PBV)**

**FERDIANA INDRIANITA DEWI**

(Lecturer : Ririh Dian Pratiwi, SE, MSi, AK, CA)

*Bachelor of Accounting - S1, Faculty of Economy & Business,*

*DINUS University*

*www.dinus.ac.id*

*Email : 212201202281@mhs.dinus.ac.id*

### **ABSTRACT**

This study aims to: (1) Determine the influence of solvency ratio (DER) on firm value (PBV); (2) Determine the influence of activity ratio (ITO) on firm value (PBV); (3) Determine the influence of profitability ratio (ROE) on firm value (PBV). The Research studies conducted in manufacturing companies listed on Indonesia Stock Exchange during period 2013 to 2014.

The sample selection is using purposive sampling technique. The number of samples obtained as many as 257 companies. The data obtained is a secondary data such as ICMD of manufacturing companies listed on Indonesia Stock Exchange during period 2013 to 2014. Before the analysis performed classical assumption, multiple regression analysis, and hypothesis test.

The results show that: (1) Solvency Ratio (DER) effects on firm value; (2) Activities ratio (ITO) effects on firm value; (3) Profitability ratio (ROE) effects on firm value.

Keyword : PBV, ITO, DER, ROE