

Judul Penelitian : Pengaruh *Return On Asset Ratio (ROA)*, *Debt To Equity Ratio (DER)* dan *Current Ratio (CR)* Terhadap Nilai Perusahaan PT. Dharma Satya Nusantara Tbk yang Terdaftar Di Bei Periode 2015-2022

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Abstrak

Nilai perusahaan adalah pandangan investor atas pencapaian manajer dalam mengendalikan sumber daya perusahaan. Nilai perusahaan juga tercermin dari harga saham, dimana jika harga saham menurun maka nilai perusahaan menurun, sehingga hal ini berdampak pada penurunan kemakmuran pemegang saham dan sebaliknya apabila semakin tinggi harga saham maka nilai perusahaan juga semakin tinggi sehingga semakin besar kemakmuran yang akan diterima oleh pemegang saham. Tujuan penelitian ini untuk mengetahui pengaruh *Return on Asssets*, *Debt to Equity Ratio* dan *Current Ratio* terhadap nilai perusahaan secara parsial dan simultan pada PT. Dharma Satya Nusantara Tbk yang terdaftar di BEI periode 2015-2022

Penelitian ini merupakan jenis penelitian kuantitatif dengan sifat deskriptif. Data penelitian bersumber dari data sekunder dengan sampel sejumlah 32 laporan keuangan triwulan didapatkan dari teknik purposive sampling. Data dianalisis dengan metode analisis regresi linier berganda. Penelitian ini

menghasilkan kesimpulan bahwa secara parsial *Return on Assets*, *Debt to Equity Ratio* dan *Current Ratio* berpengaruh signifikan terhadap nilai perusahaan. Sedangkan secara simultan *Return on Asset*, *Debt to Equity Ratio* dan *Current Ratio* berpengaruh secara bersama-sama terhadap nilai perusahaan sebesar 56,7%. Sedangkan sisanya 43,3% dipengaruhi oleh faktor -faktor lainnya yang tidak dimasukkan dalam penelitian ini.

Kata kunci : *Return on Asset*, *Debt to Equity Ratio*, *Current Ratio*, Nilai perusahaan

Research Title: The effect Of Return on Asset Ratio (ROA), Debt to Equity Ratio (DER) and Current Ratio (CR) on the Company Value of PT. Dharma Satya Nusantara Tbk registered in IDX Period 2015-2022

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Abstract

Company value is investors' view of the manager's achievements in controlling company resources. The value of the company is also reflected in the share price, where if the share price decreases, the value of the company decreases, so this has an impact on reducing the prosperity of shareholders and vice versa, if the share price is higher, the value of the company will also be higher so that the greater prosperity will be received by shareholders. The purpose of this research is to determine the influence of Return on Assets, Debt to Equity Ratio and Current Ratio on company value partially and simultaneously at PT. Dharma Satya Nusantara Tbk which is listed on the IDX for the 2015-2022 period.

This research is a type of quantitative research with a descriptive nature. The research data comes from secondary data with a sample of 32 quarterly financial reports obtained using a purposive sampling technique. Data were analyzed using multiple linear regression analysis methods. This research results in the conclusion that partially Return on Assets, Debt to Equity Ratio and Current Ratio have a significant effect

on company value. Meanwhile, simultaneously Return on Assets, Debt to Equity Ratio and Current Ratio jointly influence company value by 56.7%. Meanwhile, the remaining 43.3% was influenced by other factors not included in this research.

Keywords: Return on Assets, Debt to Equity Ratio, Current Ratio, Company value