

ABSTRAK

Fakultas Ekonomi dan Bisnis
Program Studi S-1 Akuntansi
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Aulia Ananda
121.2017.148

Pengaruh *Current Ratio*, *Debt to Equity Ratio*, dan *Return on Asset* Terhadap *Price to Book Value* Serta Tinjauannya Dari Sudut Pandang Islam (Studi Pada Perusahaan Nonfinansial Yang Terdaftar di Indeks LQ 45 Periode 2015-2019)

Uraian Abstrak

Penelitian ini bertujuan untuk menguji pengaruh *current ratio*, *debt to equity ratio*, dan *return on asset* terhadap *price to book value* secara parsial. Jenis penelitian ini adalah penelitian kuantitatif dan menggunakan data sekunder yaitu laporan keuangan yang berasal dari situs resmi Bursa Efek Indonesia (BEI). Populasi dalam penelitian ini adalah perusahaan nonfinansial yang terdaftar di Indeks LQ 45 periode 2015-2019. Teknik pengambilan sampel dilakukan dengan menggunakan metode *purposive sampling* dan diperoleh sampel berjumlah 19 perusahaan. Metode analisis data yang digunakan adalah regresi linier berganda dengan aplikasi SPSS Versi 20. Hasil penelitian ini menunjukkan bahwa secara parsial *current ratio* tidak berpengaruh terhadap *price to book value*. Sedangkan *debt to equity ratio* dan *return on asset* berpengaruh positif terhadap *price to book value*. Serta secara keseluruhan dalam perspektif Islam bahwa *current ratio*, *debt to equity ratio*, *return on asset*, dan *price to book value* sudah memenuhi syariat Islam sebagaimana yang tertuang dalam Al-Qur'an dan Hadist.

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

ABSTRACT

*Faculty of Economics and Business
Program Study Bachelor of Accounting
2021*

Aulia Ananda
121.2017.148

The Effect of Current Ratio, Debt to Equity Ratio, and Return on Asset on Price to Book Value and It's Overview From an Islamic Perspective (Study on Nonfinancial Companies Listed in Index LQ 45 Period 2015-2019)

Abstract Description

This research aims to examine the effect of current ratio, debt to equity ratio, and return on asset on price to book value partially. The type of this research is a quantitative research and used secondary data in the form of financial statement obtained through website Indonesia Stock Exchange (IDX). The population of this research are nonfinancial companies listed in Index LQ 45 period 2015-2019. The sampling technique used purposive sampling method and obtained as many as 19 companies of sample. The method of analysis data used multiple linear regression with SPSS application Version 20. The result of this research shows that partially current ratio have no effect on price to book value. While debt to equity ratio and return on asset have a positive effect on price to book value. And overall in the Islamic perspective that current ratio, debt to equity ratio, return on asset, and price to book value have fulfilled with Islamic law as stated in the Qur'an and Hadith.

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