

ABSTRAK

Fakultas Ekonomi dan Bisnis

Program Studi S-1 Akuntansi

2019

Indah Nursania

121.2015.053

Pengaruh Faktor Internal Perusahaan Terhadap Nilai Perusahaan dan Tinjauannya Dari Sudut Pandang Islam

Abstrak

Penelitian ini bertujuan untuk mengetahui Pengaruh Faktor Internal Perusahaan Terhadap Nilai Perusahaan dan Tinjauannya Dari Sudut Pandang Islam. Penelitian ini dilakukan di perusahaan Manufaktur Sub Sektor *Food and Beverage* periode 2012-2017. Dengan menggunakan metode *purposive sampling* didapatkan sampel sebanyak 16 perusahaan dari populasi berjumlah 26 perusahaan. Pengumpulan data dilakukan dengan menggunakan observasi nonpartisipan melalui laporan keuangan tahunan yang diakses melalui situs resmi Bursa Efek Indonesia. Teknik analisis data yang digunakan adalah regresi linear berganda. Hasil penelitian ini menunjukkan model regresi yang digunakan telah memenuhi uji asumsi klasik. Dari hasil penelitian ini dapat diketahui secara simultan *current ratio*, *return on equity*, *debt to equity ratio*, *receivable turnover* secara serempak berpengaruh positif signifikan terhadap nilai perusahaan, sedangkan secara parsial *current ratio* berpengaruh negatif signifikan terhadap nilai perusahaan, *return on equity*, *debt to equity ratio*, *receivable turnover* secara parsial berpengaruh positif signifikan terhadap nilai perusahaan. Serta secara keseluruhan dalam perspektif Islam bahwa *current ratio*, *return on equity*, *debt to equity ratio*, *receivable turnover* berpengaruh terhadap nilai perusahaan dalam syariat Islam pada setiap variabel yang mendukung sebagaimana yang tertuang dalam Al- Qur'an dan Hadits.

Kata kunci: *current ratio*, *return on equity*, *debt to equity ratio*, *receivable turnover*, nilai perusahaan.

ABSTRACT

Economy Faculty and Business

Study Program S-1 Accounting

2019

Indah Nursania

121.2015.053

The Effect of the Company's Internal Factors on Firm Value and Reviewed by the Viewpoint of Islam

Abstract

This study aims to determine the effect of the Company's Internal Factors on Firm Values and Reviewed by the Viewpoint of Islam. This research was conducted at the Food and Beverage Manufacturing Sub-Sector Company for the period 2012-2017. By using the purposive sampling method obtained a sample of 16 companies from a population of 26 companies. Data collection is done using nonparticipant observation through annual financial reports which are accessed through the official website of the Indonesia Stock Exchange. The data analysis technique used is multiple linear regression. The results of this study indicate the regression model used has met the classical assumption test. From the results of this study can be known simultaneously the current ratio, return on equity, debt to equity ratio, receivable turnover simultaneously have a significant positive effect on firm value, while partially the current ratio has a significant negative effect on firm value, return on equity, debt to equity ratio, receivable turnover partially has a significant positive effect on firm value. As well as overall in the Islamic perspective that the current ratio, return on equity, debt to equity ratio, receivable turnover have an effect on the value of the company in Islamic Shari'a on each supporting variable as stated in the Qur'an and Hadith.

Keywords: *current ratio, return on equity, debt to equity ratio, receivable turnover, firm value.*