

ABSTRAK

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Pengaruh *Return On Assets*, *Current Ratio*, *Debt to Equity Ratio* dan *Total Asset Turnover* Terhadap Nilai Perusahaan serta Tinjauannya dari Sudut Pandang Islam (Studi Kasus Pada Perusahaan Sub Sektor Kosmetik dan Barang Keperluan Rumah Tangga Terdaftar di Bursa Efek Indonesia (BEI) Periode 2015-2020)

151 Halaman+xv Halaman+17 tabel+3 gambar+11 lampiran

Uraian Abstrak

Pada penelitian ini memiliki tujuan yaitu untuk mengetahui Pengaruh *Return On Assets*, *Current Ratio*, *Debt to Equity Ratio* dan *Total Asset Turnover* Terhadap Nilai Perusahaan Serta Tinjauannya dari Sudut Pandang Islam. Metode penelitian yang digunakan adalah metode kuantitatif dan menggunakan data sekunder yaitu perusahaan sub sektor kosmetik dan barang keperluan rumah tangga yang tercatat di Bursa Efek Indonesia. Sampel yang digunakan sebanyak 6 perusahaan periode 2015-2020 dengan melalui metode *purposive sampling*. Metode analisis yang digunakan adalah metode analisis regresi data panel. Hasil yang diperoleh dalam penelitian ini menunjukkan secara simultan *return on assets*, *current ratio*, *debt to equity ratio* dan total asset turnover berpengaruh terhadap nilai perusahaan. Secara parsial *Return On Assets* berpengaruh negatif dan signifikan terhadap nilai perusahaan, *Current Ratio* berpengaruh positif dan signifikan terhadap nilai perusahaan, *Debt to Equity Ratio* berpengaruh tidak signifikan terhadap nilai perusahaan dan *Total Asset Turnover* berpengaruh positif dan signifikan terhadap nilai perusahaan. Dalam pandangan Islam, *return on assets*, *current ratio*, *debt to equity ratio* dan *total asset turnover* terhadap nilai perusahaan telah sesuai dengan prinsip-prinsip syariat Islam.

Kata Kunci: *Return On Assets* (ROA), *Current Ratio* (CR), *Debt to Equity Ratio* (DER), *Total Asset Turnover* (TATO), Nilai Perusahaan (PBV)

ABSTRACT

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***The Influence of Return On Assets, Current Ratio, Debt to Equity Ratio and Total Asset Turnover on Firm Value and Its Reviews From Islamic Perspective (Case Study on Cosmetics and Household Goods Sub Sector Companies Listed on The Indonesian Stock Exchange (IDX) for The Period 2015-2020)
151 pages+ xv pages+ 17 tables+ 3 pictures+ 11 attachments***

Abstract Description

In this study has a purpose to know the influence of return on assets, current ratio, debt to equity ratio and total asset turnover on firm value and its review from Islamic perspective. The research method used is a quantitative method and using secondary data, namely the corporate sub sector cosmetics and household goods listed on the Indonesian Stock Exchange (IDX). The sample used is as much as 6 companies periode 2015-2020 through purposive sampling method. The method of analysis of panel data. The results obtained in this study shows the simultaneous return on assets, current ratio, debt to equity ratio and total asset turnover affect the firm value. A partial return on assets effect is negative and significant impact on firm value, current ratio effect is positive and significant impact on firm value, debt to equity ratio has not significant effect on firm value and total asset turnover has positive and significant effect on firm value. In the Islamic perspective of return on assets, current ratio, debt to equity ratio, total asset turnover and firm value had been in accordance with the principles of shari'a.

Keywords: Return On Assets, Current Ratio, Debt to Equity Ratio, Total Asset Turnover and Firm Value