

ABSTRAK

Penelitian dilakukan untuk menunjukkan pengaruh DER (*Debt to Equity Ratio*), EPS (*Earning Per Share*), ROA (*Return On Asset*), dan CR (*Current Ratio*). Perkembangan perusahaan dapat dilihat melalui nilai perusahaan sebagai gambaran hasil kinerja perusahaan melalui perhitungan laba tahun ini dikurangi dengan laba sebelumnya dibagi laba tahun sebelumnya sehingga diperoleh kinerja baik.

Penelitian dilakukan pada perusahaan sektor Property dan Real Estate yang terdaftar di Bursa Efek Indonesia periode 2017-2019. Sampel yang digunakan dalam penelitian adalah 132 sampel perusahaan. Teknik pengambilan sampel menggunakan purposive sampling. Teknik pengolahan data menggunakan analisis regresi linear berganda.

Penelitian menunjukkan DER berpengaruh positif dan signifikan terhadap Nilai Perusahaan, EPS berpengaruh dengan arah positif terhadap Nilai Perusahaan. ROA berpengaruh negatif dan tidak signifikan terhadap Nilai Perusahaan, sedangkan CR berpengaruh positif dan signifikan terhadap Nilai Perusahaan.

Kata Kunci: *Debt To Equity Ratio* (DER), *Earning Per Share* (EPS), *Return On Asset* (ROA), *Current Ratio* (CR)

ABSTRACT

The study was conducted to show the effect of DER (Debt to Equity Ratio), EPS (Earning Per Share), ROA (Return On Assets), and CR (Current Ratio). The development of the company can be seen through the value of the company as an illustration of the results of the company's performance through the calculation of the current year's profit minus the previous year's profit divided by the previous year's profit so that good performance is obtained.

The research was conducted on property and real estate sector companies listed on the Indonesia Stock Exchange for 2017 - 2019 period years. The sample used in this study was 132 research samples. The sampling technique used was purposive sampling. Data processing using multiple linear regression analysis techniques.

The results showed that DER had a positive and significant effect on firm value, EPS had a positive effect on firm value, ROA had no negative and significant effect on firm value, and CR had a positive and significant effect on firm value.

Keywords: Debt To Equity Ratio (DER), Earning Per Share (EPS), Return On Assets (ROA), Current Ratio (CR)