## ABSTRAK

# PENGARUH *CURRENT RATIO, DEBT TO EQUITY RATIO,* PERPUTARAN PIUTANG DAN PERPUTARAN PERSEDIAAN TERHADAP NILAI PERUSAHAAN PADA PERUSAHAAN MANUFAKTUR SEKTOR INDUSTRI BARANG KONSUMSI

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Penelitian ini bertujuan untuk melihat pengaruh variabel *current ratio*, *debt to equity ratio*, perputaran piutang dan perputaran persediaan terhadap nilai perusahaan. Populasi penelitian ini diperoleh 53 perusahaan yang terseleksi memakai *purposive sampling* melalui kriteria tertentu sebanyak 33 perusahaan. Jenis data yang dipergunakan dalam penelitian ini ialah data kuantitatif. Sumber data pada penelitian ini ialah data sekunder. Teknik pengumpulan data dijalankan melalui teknik dokumentasi serta analisis data menggunakan analisis linear berganda dengan menggunakan uji F dan nui t di level signifikan 5% dan koeisifen determinasi. Hasil penelitian secara parsial menunjukkan bahwa *current ratio* berpengaruh positif siginifikan terhadap nilai perusahaan, *debt to equity ratio* berpengaruh positif tidak signifikan terhadap nilai perusahaan, perputaran persediaan berpengaruh negatif signifikan terhadap nilai perusahaan. Sementara perputaran piutang tidak berpengaruh signifikan terhadap nilai perusahaan. Hasil penelitian secara simultan *current ratio*, *debt to equity ratio*, perputaran piutang dan perputaran persediaan berpengaruh terhadap nilai perusahaan.

**Kafta Kfunci :** ***Current ratio, Debt To Equity Ratio,*** **Perputaran Pifutang, Perputaran Persediaan, Nilai Perusahaan**

## *ABSTRACT*

## *THE EFFECT CURRENT RATIO, DEBT TO EQUITY RATIO, RECEIVABLE TURNOVER AND INVENTORY TURN ON VALUE COMPANIES IN THE MANUFACTURING SECTOR CONSUMER GOODS INDUSTRY*

*This study aims to see the effect of the variables current ratio, debt to equity ratio, receivables turnover and inventory turnover on firm value. The population of this research obtained 53 companies selected using purposive sampling through certain criteria as many as 33 companies. The type of data used in this research is quantitative data. The source of data in this research is secondary data. The data collection technique was carried out through documentation techniques and data analysis using multiple linear analysis using the F test and t test at a signifficant level of 5% and a coeficient of determination. The results of the partial study show that the current ratio has a significantf positive effect on firm value, the debt to equity ratio has a positive and insignificant effect on firm value, inventory turnover has a significant negative effect on firm value. Meanwhile, accounts receivable turnover has no significant effect on firfm valfue. The results of the simultaneous study of the current ratio, debt to equfit ratio, accounts receivable turnover and inventory turnover have an effect on firm value.*

**Keywords: Current ratio, Debt To *Equity Ratio, Accounts Receivable Turnover, Inventory Turnover, Firm Value***