ABSTRAK

Perusahaan farmasi adalah entitas bisnis yang terlibat dalam penelitian, pengembangan, produksi, dan pemasaran obat-obatan, vaksin, dan produk kesehatan lainnya. Perusahaan farmasi atau perusahaan obat-obatan adalah perusahaan bisnis komersial yang fokus dalam meneliti, mengembangkan dan mendistribusikan obat, terutama dalam hal kesehatan. Penelitian ini bertujuan untuk **pengaruh *green accounting*, solvabilitas, perputaran piutang dan perputaran persediaan terhadap nilai perusahaan pada sub sektor pertambangan yang terdaftar di bursa efek indonesia**. Kriteria pengambilan sampel mendapatkan 68 sampel dengan menggunakan purposive sampling. Hasil penelitian secara parsial menunjukan bahwa *Return on Asset* berpengaruh negatif dan tidak signifikan terhadap *Price to book value*. Hasil penelitian secara parsial menunjukkan *Current Ratio* tidak berpengaruh dan signifikan terhadap *Price to book value*. *Return on Equity* tidak berpengaruh dan tidak signifikan terhadap *Price to book value*. *Debt to equity ratio* tidak berpengaruh dan signifikan terhadap *Price to book value*. Hasil penelitian secara simultan menunjukkan *Return on Asset, Current Ratio*, *Return on Equity* dan *Debt to equity ratio* tidak berpengaruh dan tidak signifikan terhadap *Price to book value.*

Kata Kunci: *Return on Asset***,** *Current Ratio***,** *Return on Equity***,** *Debt to equity ratio, Price to book value***.**

ABSTRACT

Pharmaceutical company is a business entity involved in research, development, production, and marketing of medicines, vaccines, and other health products. Pharmaceutical companies or drug companies are commercial business companies that focus on researching, developing and distributing drugs, especially in terms of health. This research aims to affect green accounting, solvency, receivables turnover and inventory turnover on the value of companies in the mining sub-sector listed on the Indonesian stock exchange. The sampling criteria obtained 68 samples using purposive sampling. Research results partially show that Return on Asset has a negative and insignificant effect on Price to book value. The research results partially show that the Current Ratio has no effect and is significant on the Price to book value. Return on Equity has no effect and is not significant to Price to book value. Debt to equity ratio has no significant effect on Price to book value. Simultaneous research results show that Return on Asset, Current Ratio, Return on Equity and Debt to equity ratio have no effect and are insignificant on Price to book value.

Keywords: *Return on Asset***,** *Current Ratio***,** *Return on Equity***,** *Debt to equity ratio, Price to book value***.**