

SKRIPSI

**PENGARUH DIVIDEND PAYOUT RATIO, CURRENT
RATIO, RETURN ON ASSETS, FIRM SIZE, DEBT TO
EQUITY RATIO, DAN FIRM GROWTH TERHADAP
NILAI PERUSAHAAN SEKTOR NON-KEUANGAN
YANG TERDAFTAR DI BURSA EFEK INDONESIA
PERIODE 2017-2019**



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**UNTUK MEMENUHI SEBAGIAN DARI SYARAT-SYARAT
GUNA MENCAPAI GELAR SARJANA EKONOMI**

**PROGRAM STUDI S1 AKUNTANSI
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ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh dari *Dividend Payout Ratio (DPR)*, *Current Ratio (CR)*, *Return on Assets (ROA)*, *Firm Size*, *Debt to Equity Ratio (DER)*, dan *Firm Growth* terhadap nilai perusahaan non-keuangan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2017-2019. Metode sampling yang digunakan adalah *purposive sampling* dengan jumlah sampel 85 data. Data diolah menggunakan *E-views 11*. Hasil penelitian menunjukkan bahwa *debt to equity ratio* berpengaruh positif terhadap nilai perusahaan, sedangkan variabel lainnya yaitu *dividend payout ratio*, *current ratio*, *return on assets*, *firm size*, dan *firm growth* tidak memiliki pengaruh positif terhadap nilai perusahaan.

Kata Kunci: *Dividend Payout Ratio (DPR)*, *Current Ratio (CR)*, *Return on Assets (ROA)*, *Firm Size*, *Debt to Equity Ratio (DER)*, *Firm Growth*, nilai perusahaan

The purpose of this study was to find out the effect of Dividend Payout Ratio (DPR), Current Ratio (CR), Return on Assets (ROA), Firm Size, Debt to Equity Ratio (DER), and Firm Growth on firm value of non-financial companies listed in the Indonesia Stock Exchange period 2017-2019. The sampling method that used was purposive sampling with total sample were 85 data. Data processed by E-views 11. The result showed that debt to equity ratio had positive effect on firm value, while the other which were dividend payout ratio, current ratio, return on assets, firm size, and firm growth did not had effect on firm value.

Key Words: *Dividend Payout Ratio (DPR)*, *Current Ratio (CR)*, *Return on Assets (ROA)*, *Firm Size*, *Debt to Equity Ratio (DER)*, *Firm Growth*, *firm value*