

**PENGARUH *CURRENT RATIO* (CR), *DEBT TO EQUITY RATIO* (DER),
DAN *RETURN ON ASSETS* (ROA) TERHADAP NILAI PERUSAHAAN
(STUDI KASUS PADA PT INDOFOOD SUKSES MAKMUR TBK
PERIODE 2018-2022)**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui perkembangan dan pengaruh *Current Ratio* (CR), *Debt to Equity Ratio* (DER), dan *Return on Assets* (ROA) terhadap Nilai Perusahaan pada PT Indofood Sukses Makmur Tbk Periode 2018-2022. Metode yang digunakan yaitu metode deskriptif dan verifikatif dengan pendekatan kuantitatif. Data yang digunakan yaitu data sekunder yang bersumber dari laporan keuangan per triwulan periode 2018-2022. Rancangan pengujian hipotesis dengan terlebih dahulu dilakukan uji asumsi klasik yang terdiri dari empat pengujian, yaitu uji normalitas, uji multikolinearitas, uji autokolerasi, dan uji heteroskedastisitas, analisis regresi linier berganda, analisis koefisien kolerasi, analisis koefisien determinasi, uji t, dan uji F. Hasil dari penelitian ini menunjukkan bahwa secara parsial *Current Ratio* (CR) dan *Debt to Equity Ratio* (DER) berpengaruh negatif dan signifikan terhadap Nilai Perusahaan, *Return on Assets* (ROA) secara parsial tidak berpengaruh signifikan terhadap Nilai Perusahaan. Secara simultan *Current Ratio* (CR), *Debt to Equity Ratio* (DER), dan *Return on Assets* (ROA) berpengaruh signifikan terhadap Nilai Perusahaan. Besarnya pengaruh *Current Ratio* (CR), *Debt to Equity Ratio* (DER), dan *Return on Assets* (ROA) terhadap Nilai Perusahaan adalah sebesar 59,6%, sedangkan sisanya sebesar 40,4% dipengaruhi oleh faktor lain yang tidak diteliti dalam penelitian ini.

Kata Kunci: *Current Ratio* (CR), *Debt to Equity Ratio* (DER), *Return on Assets* (ROA), Nilai Perusahaan

THE EFFECT OF CURRENT RATIO (CR), DEBT TO EQUITY RATIO (DER), AND RETURN ON ASSETS (ROA) ON FIRM VALUE (CASE STUDY ON PT INDOFOOD SUKSES MAKMUR TBK FOR THE PERIOD 2018-2022)

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ABSTRACT

This study aims to determine the development and influence of Current Ratio (CR), Debt to Equity Ratio (DER), and Return on Assets (ROA) on Company Value at PT Indofood Sukses Makmur Tbk for the 2018-2022 Period. The method used is descriptive and verification method with a quantitative approach. The data used is secondary data sourced from quarterly financial reports for the 2018-2022 period. Hypothesis testing design by first conducting a classical assumption test consisting of four tests, namely normality test, multicollinearity test, autocorrelation test, and heteroscedasticity test, multiple linear regression analysis, correlation coefficient analysis, coefficient of determination analysis, t test, and F test. The results of this study indicate that partially Current Ratio (CR) and Debt to Equity Ratio (DER) have a negative and significant effect on Firm Value, Return on Assets (ROA) partially has no significant effect on Firm Value. Simultaneously Current Ratio (CR), Debt to Equity Ratio (DER) and Return on Assets (ROA) have a significant effect on Company Value. The magnitude of the influence of Current Ratio (CR), Debt to Equity Ratio (DER), and Return on Assets (ROA) on Firm Value is 59.6%, while the remaining 40.4% is influenced by other factors not examined in this study.

Keywords: Current Ratio (CR), Debt to Equity Ratio (DER), Return on Assets (ROA), Firm Value