

PENGARUH *DEBT TO EQUITY RATIO* (DER) DAN *RETURN ON EQUITY* (ROE) SERTA *FIRM SIZE* TERHADAP *PRICE TO BOOK VALUE* (PBV) SUB SEKTOR *FINANCING SERVICE* YANG TERDAFTAR DI BURSA EFEK INDONESIA

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *Debt to Equity Ratio*, *Return On Equity* dan *Firm Size* terhadap *Price to Book Value* secara simultan maupun parsial. Rancangan penelitian yang digunakan adalah kuantitatif kausal. Subjek penelitian ini adalah Perusahaan sub sektor *financing service* yang terdaftar di Bursa Efek Indonesia dan objek penelitian adalah *Debt to Equity Ratio*, *Return On Equity*, *Firm Size* dan *Price to Book Value*. Penelitian ini menggunakan *purposive sampling* dengan sampel sebanyak 15 perusahaan. Data dikumpulkan dengan pencatatan dokumen dan dianalisis dengan analisis regresi data panel. Hasil penelitian menunjukkan bahwa (1) *Debt to Equity Ratio*, *Return On Equity* dan *Firm Size* berpengaruh terhadap *Price to Book Value* sebesar 19,2%. (2) *Debt to Equity Ratio*, berpengaruh positif dan signifikan terhadap *Price to Book Value* (3) *Return On Equity* tidak berpengaruh terhadap *Price to Book Value* (4) *Firm Size* berpengaruh positif dan signifikan terhadap *Price to Book Value*.

Kata Kunci: *Price to Book Value*, *Debt to Equity Ratio*, *Return On Equity*, *Firm Size*.

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ABSTRACT

This study aimed to examine the simultaneous and partial effects of Debt to Equity Ratio (DER), Return on Equity (ROE), and Firm Size on Price to Book Value (PBV). A causal quantitative research design was employed. The study focused on financing service sub-sector companies listed on the Indonesia Stock Exchange (IDX), with DER, ROE, Firm Size, and PBV as the research variables. A purposive sampling method was used, selecting 15 companies as the sample. Data were collected through document recording and analyzed using panel data regression analysis. The result of the study describes (1) there is a simultaneous influence of DER, ROE, Firm Size to the PBV with the number of denation is 19,2%. (2) there is a partial positive and significant influence of DER to PBV. (3) ROE does not affect PBV. (4) there is a partial positive and significant influence of Firm Size to PBV.

Keywords: *Price to Book Value, Debt to Equity Ratio, Return On Equity, Firm Size.*