

THE EFFECT OF EARNINGS PER SHARE, CURRENT RATIO, RETURN ON ASSETS, AND DEBT TO EQUITY RATIO TOWARD ON PRICE TO BOOK VALUE

(Census of LQ45 Index Companies Listed on the Indonesia Stock Exchange in 2018-2022)

by:

**Raissa Ajwa Nabilah
198334044**

Guide:

**Jajang Badruzaman
Apip Supriadi**

This purpose to determine and analyze earnings per share, current ratio, return on assets, debt to equity ratio and price to book value in LQ45 companies listed on the Indonesia Stock Exchange in 2018-2022 and the effect of earnings per share, current ratio, return on assets, and debt to equity ratio partially and jointly to price to book value in LQ45 companies listed on the Indonesia Stock Exchange in 2018-2022. In this study, based on purposive sampling criteria, 30 companies were obtained. The data used is secondary data in the form of the company's annual report for 2018-2022 obtained through the official website of the Indonesia Stock Exchange www.idx.co.id. The research method used is descriptive analysis research method, quantitative with a survey approach. The data analysis technique used is panel data regression analysis with the Eviews 10 tool. Based on the results of research and data processing it shows that the earning per share value of each LQ45 company in 2018-2022 tends to increase, the current ratio value of each LQ45 company in 2018-2022 tends to increase, return on assets of each LQ45 company in 2018-2020 tends to increase, debt to equity ratio of each LQ45 company in 2017-2020 tends to decrease, price to book value of each LQ45 company in 2018-2022 fluctuated up and down in the 2018-2022 period, but in 2022 the average value of PBV increased. Partially the current ratio and debt to equity ratio have no significant effect on price to book value, while earnings per share and return on assets partially have a significant effect on price to book value, simultaneously earning per share, current ratio, return on assets, and the debt to equity ratio has a significant effect on price to book value in LQ45 companies listed on the Indonesian stock exchange in 2018-2022.

Kata kunci : Earning per share, current ratio, return on asset, debt to equity ratio, price to book value.