ABSTRACT

THE EFFECT OF CURRENT RATIO, DEBT TO ASSET RATIO, AND TOTAL ASSET TURNOVER TO PRICE EARNING RATIO OF PT SEMEN INDONESIA TBK

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Guide I	: Deasy Lestary Kusnandar
Guide II	: Andina Eka Mandasari

The purpose of this research was to know and analyze the factors that effect of the Price Earning Ratio at PT Semen Indonesia Tbk. period was 2010-2023 that is through Current ratio, Debt to Asset Ratio, and Total Asset Turnover. The method of this research uses quantitative method. The data collection technique used for secondary data is obtained from documentation studies. To analyze the data used multiple linier regression and coefficient of determination. The analysis tool uses multiple linear regression. The result of the study shows that: (1) Current Ratio has no effect on Price Earning Ratio; (2) Debt to Asset Ratio has a effect on Price Earning Ratio; (3) Total Asset Turnover has no effect on Price Earning Ratio.

Keyword: Current Ratio, Debt to Asset Ratio, Total Asset Turnover, and Price Earning Ratio

ABSTRAK

PENGARUH *CURRENT RATIO, DEBT TO ASSET RATIO,* DAN *TOTAL ASSET TURNOVER* TERHADAP *PRICE EARNING RATIO* PADA PT SEMEN INDONESIA TBK

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Tujuan penelitian ini adalah untuk mengetahui dan menganalisis faktor-faktor yang mempengaruhi *Price Earning Ratio* pada PT Semen Indonesia Tbk periode tahun 2010-2023 yaitu melalui *Current Ratio*, *Debt to Asset Ratio*, dan *Total Asset Turnover*. Metode penelitian ini menggunakan metode kuantitatif. Teknik pengumpulan data yang digunakan untuk data sekunder diperoleh dari studi dokumentasi. Untuk menganalisis data digunakan regresi linear berganda dan koefisien determinasi. Berdasarkan hasil *Current Ratio, Debt to Asset Ratio,* dan *Total Asset Turnover* merupakan model yang tepat untuk memprediksi *Price Earning Ratio.* Berdasarkan hasil penelitian ini menunjukkan bahwa: (1) *Current Ratio* tidak berpengaruh terhadap *Price Earning Ratio*; (2) *Debt to Asset Ratio* berpengaruh terhadap *Price Earning Ratio*; (3) *Total Asset Turnover* tidak berpengaruh terhadap *Price Earning Ratio*.

Kata Kunci: *Current Ratio*, *Debt to Asset Ratio*, *Total Asset Turnover*, dan *Price Earning Ratio*