

ABSTRACT

**THE EFFECT OF DEBT TO EQUITY RATIO AND FIRM SIZE TO
COMPANY VALUE OF PT HM SAMPOERNA TBK.**

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The main goal of this research was to find out the effect of debt to equity ratio and firm size through company value (price to book value) at PT HM SAMPOERNA Tbk since 2016-2021. The methode used in this research was quantitative methode with causal comparative approach, the data collecting technique that used in this research was documentary study and the data was used in this research was secondary data. The tools that used to analyze the data was Multiple Linear Regresiion and Coefficient of Determination. The results of hypothesis testing show that: simultaneously Debt to Equity Ratio and Firm Size has signifficant effect on Company Value (Price to Book Value). Partially the test show that Debt to Equity Ratio has not a signifficant effect on Company Value (Price to Book Value). On the other hand Firm Size has a signifficant effect on company value (Price to Book Value).

Keywords: Debt to Equity Ratio, Firm Size and Company Value (PBV)

ABSTRAK

PENGARUH *DEBT TO EQUITY RATIO* DAN *FIRM SIZE* TERHADAP NILAI PERUSAHAAN PADA PT HM SAMPOERNA TBK.

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Tujuan utama dari penelitian ini adalah untuk mengetahui pengaruh *Debt to Equity Ratio* dan *Firm Size* terhadap Nilai Perusahaan (*Price to Book Value*) pada PT HM SAMPOERNA Tbk periode 2016-2021. Metode yang digunakan adalah metode kuantitatif dengan pendekatan kausal komparatif. Teknik pengumpulan data yang digunakan adalah studi dokumentasi, dan data yang diperoleh adalah data sekunder. Alat analisis yang digunakan adalah Regresi Linear Berganda dan koefisien determinasi. Berdasarkan hasil penelitian diketahui bahwa secara simultan *Debt to Equity Ratio* dan *Firm Size* berpengaruh signifikan terhadap nilai perusahaan. Secara parsial menunjukkan bahwa *Debt to equity Ratio* tidak berpengaruh terhadap nilai perusahaan. Sementara *Firm Size* berpengaruh terhadap nilai perusahaan (*Price to Book Value*).

Kata Kunci: *Debt to Equity Ratio* (DER), *Firm Size* dan Nilai Perusahaan (PBV)