

ABSTRAK

EVA NURDIANA FAJRIANI PUTRI, Pengaruh *Dividend Payout Ratio*, *Debt to Equity Ratio*, *Return On Assets* Dan *return On Equity* Terhadap Nilai Perusahaan Batubara Yang tercatat Pada *IDX Energy* 2019 – 2021. Di bawah bimbingan Yeni Oktaviani S.E.I., MA.EK.

Penelitian ini dilakukan untuk menganalisis pengaruh dari *dividend payout ratio*, *debt to equity ratio*, *return on assets* dan *return on equity* terhadap *price book value*. Jenis data pada penelitian ini adalah data sekunder yang diperoleh melalui laporan keuangan perusahaan batubara yang tercatat pada *Idx Energy* 2019 – 2021. Sampel dalam penelitian ini berjumlah tujuh perusahaan yaitu PT. Bukit Asam (PTBA), PT. Adaro Energy Indonesia (ADRO), PT. Indo Tambangraya Megah (ITMG) PT. Mitrabara Adiperdana (MBAP), PT. United Tractors (UNTR) PT. Baramulti Sukessarana (BSSR) dan PT. ABM Investama (ABMM) menggunakan *pruposive sampling* sebagai metode. Hasil penelitian uji parsial memperoleh hasil bahwa variabel *dividend payout ratio* $1.616574 < 2.36462$ tidak berpengaruh terhadap *price book value*, *debt to equity ratio* $1.663113 < 2.36462$ tidak berpengaruh terhadap *price book value*, *return on assets* $3.496115 > 2.36462$ berpengaruh terhadap *price book value*, *return on equity* $3.013703 > 2.36462$ berpengaruh terhadap *price book value*. Hasil uji simultan *dividend payout ratio*, *debt to equity*, *return on assets* dan *return on equity* berpengaruh terhadap *price book value* $5.1294951 > 3.20$. pengaruh dari *dividend payout ratio*, *debt to equity ratio*, *return on assets* dan *return on equity* terhadap *price book value* sebesar 56%

Kata Kunci : *Price Book Value*, *Dividend Payout Ratio*, *Debt to Equity Ratio*, *Return On Assets*, *Return On Equity*

ABSTRACT

EVA NURDIANA FAJRIANI PUTRI, The effect of dividend payout ratio, debt to equity ratio, return on assets and return on equity on the value of coal companies listed in IDX Energy 2019 – 2021. Under the guidance of Yeni Oktaviani S.E.I., MA. Ek.

This study was conducted to analyze the effect of *dividend payout ratio*, *debt to equity ratio*, return on assets and *return on equity on price book value*. The type of data in this study is secondary data obtained through the financial statements of coal companies recorded in *Idx Energy* 2019 – 2021. The sample in this study amounted to seven companies, namely PT. Bukit Asam (PTBA), PT. Adaro Energy Indonesia (ADRO), PT. Indo Tambangraya Megah (ITMG) PT. Mitrabara Adiperdana (MBAP), PT. United Tractors (UNTR) PT. Baramulti Sukessarana (BSSR) and PT. ABM Investama (ABMM) uses *purposive sampling* as a method. The results of the partial test study obtained the results that the variable *dividend payout ratio* $1.616574 < 2.36462$ has no effect on price book value, *debt to equity ratio* $1.663113 < 2.36462$ has no effect on price book value, return on assets $3.496115 > 2.36462$ affects price book value, *return on equity* $3.013703 > 2.36462$ affects *price book value*. The results of *simultaneous tests of dividend payout ratio, debt to equity, return on assets and return on equity* affect the *price book value* of $5.1294951 > 3.20$. The effect of *dividend payout ratio, debt to equity ratio, return on assets and return on equity on price book value* of 56%

Keywords : *Price Book Value, Dividend Payout Ratio, Debt to Equity Ratio, Return On Assets, Return On Equity*