

Analisis variabel variabel yang mempengaruhi return on equity dan pengaruhnya terhadap nilai perusahaan publik (studi empiris pada sub sektor food and beverages) = Analysis on variables that affect return on equity and their impact on the value of public company empirical study on food and beverages sub sector / Etty Aryati

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Abstrak

ABSTRAK

Penelitian ini mengkaji pengaruh Current Ratio, Debt Ratio, Total Asset TurnOver terhadap Return On Equity. Penelitian ini juga melihat pengaruh variabel-variabel tersebut terhadap nilai perusahaan yang diprosikan dengan Price-to-Book Value dan Tobin's Q. Penelitian ini menggunakan sampel data laporan keuangan triwulan dalam periode tahun 2009 – 2012 dari 11 perusahaan publik sub sektor Food and Beverages, sebanyak 176 observasi. Data dianalisis menggunakan Regresi Data Panel. Hasil penelitian menunjukkan bahwa Debt Ratio dan Total Asset TurnOver berpengaruh positif signifikan terhadap Return On Equity. Sedangkan Debt Ratio dan Return On Equity berpengaruh positif signifikan terhadap Price-to-Book Value dan Tobin's Q.

ABSTRACT

This study is to examine the impact of Current Ratio, Debt Ratio, Total Asset TurnOver on Return On Equity. This study is also to examine the impact of those variables on firm value that uses the variable of Price-to-Book Value and Tobin's Q. This study used sample of four years quarterly financial report over the period of 2009 – 2012 from 11 Food and Beverages listed companies, with 176 observations. Data analysis used Panel Data Regression. Result of this study indicate that Debt Ratio and Total Asset TurnOver have a significantly positive impact on Return On Equity. While Debt Ratio and Return On Equity have a significantly positive impact on Price-to-Book Value and Tobin's Q.