

ABSTRAK

Edric Gordon (02619220029)

ANALISIS PENGARUH RASIO KEUANGAN TERHADAP NILAI PERUSAHAAN PADA SEKTOR PERUSAHAAN *CONSUMER CYCLICALS* DAN *CONSUMER NON-CYCLICALS* YANG TERDAFTAR DI BURSA EFEK INDONESIA

(xiv + 139 halaman: 11 gambar; 22 tabel; 5 lampiran)

Dalam penelitian ini, dilakukan analisis terhadap pengaruh rasio keuangan terhadap nilai perusahaan di sektor *Consumer Cyclicals* dan *Consumer Non-Cyclicals* yang terdaftar di Bursa Efek Indonesia. Melalui pendekatan kuantitatif, penelitian ini mengkaji rasio likuiditas, *leverage*, efisiensi, profitabilitas, dan prospek pasar sebagai variabel independen terhadap nilai perusahaan sebagai variabel dependen. Metodologi yang digunakan meliputi analisis regresi linear berganda untuk menguji hipotesis.

Hasil penelitian menunjukkan bahwa beberapa rasio keuangan memiliki pengaruh signifikan terhadap nilai perusahaan. Pada sektor *Consumer Cyclicals*, likuiditas, efisiensi, dan *market prospect* tidak berpengaruh terhadap nilai perusahaan, sedangkan *leverage* dan profitabilitas berpengaruh positif terhadap nilai perusahaan. Pada sektor *Consumer Non-Cyclicals*, likuiditas dan efisiensi berpengaruh negatif terhadap nilai perusahaan, sedangkan *leverage* tidak berpengaruh terhadap nilai perusahaan, serta profitabilitas dan *market prospect* berpengaruh positif terhadap nilai perusahaan.

Penelitian ini juga memberikan wawasan baru terhadap pemangku kepentingan dalam membuat keputusan investasi dan strategi perusahaan. Kesimpulan penelitian menegaskan pentingnya manajemen rasio keuangan dalam meningkatkan nilai perusahaan, memberikan kontribusi terhadap literatur keuangan serta praktik bisnis di Indonesia.

Kata Kunci: Rasio Keuangan, Nilai Perusahaan, *Consumer Cyclicals*, *Consumer Non-Cyclicals*, Bursa Efek Indonesia, Rasio Likuiditas, Rasio *Leverage*, Rasio Efisiensi, Rasio Profitabilitas, Rasio Prospek Pasar, Analisis Regresi, Perbedaan Sektoral, *Current Ratio*, *Debt to Equity Ratio*, *Total Asset Turnover Rasio*, *Return on Equity*, *Price to Book Value Ratio*.

Referensi: 61 (1973 – 2023).

ABSTRACT

Edric Gordon (02619220029)

ANALYSIS OF THE IMPACT OF FINANCIAL RATIOS ON COMPANY VALUE IN THE CONSUMER CYCLICALS AND CONSUMER NON-CYCLICALS SECTORS LISTED ON THE INDONESIA STOCK EXCHANGE

(xiv + 139 pages: 11 figures; 22 tables; 5 appendices)

In this study, an analysis was conducted on the impact of financial ratios on company value in the Consumer Cyclical and Consumer Non-Cyclical sectors listed on the Indonesia Stock Exchange. Through a quantitative approach, this research examined liquidity, leverage, efficiency, profitability, and market prospect ratios as independent variables against company value as the dependent variable. The methodology employed included multiple linear regression analysis to test hypotheses.

The research findings indicate that certain financial ratios significantly influence company value. In the Consumer Cyclical sector, liquidity, efficiency, and market prospect ratios do not affect company value, whereas leverage and profitability positively influence company value. For the Consumer Non-Cyclical sector, liquidity and efficiency ratios negatively impact company value, leverage does not affect it, and profitability and market prospects have a positive influence on company value.

This study also provides new insights for stakeholders in making investment and corporate strategy decisions. The conclusion of the research emphasizes the importance of financial ratio management in enhancing company value, contributing to financial literature and business practices in Indonesia.

Keywords: Financial Ratios, Company Value, Consumer Cyclical, Consumer Non-Cyclical, Indonesia Stock Exchange, Liquidity Ratio, Leverage Ratio, Efficiency Ratio, Profitability Ratio, Market Prospect Ratio, Regression Analysis, Sectoral Differences, Current Ratio, Debt to Equity Ratio, Total Asset Turnover Ratio, Return on Equity, Price to Book Value Ratio.

References: 61 (1973 – 2023).