

ABSTRACT

Adinda, NIM 7203520019, *The Influence of Current Ratio, Debt to Equity Ratio, and Total Asset Turnover on Price Earning Ratio in Technology Companies Listed on the Indonesia Stock Exchange in 2021-2023. Thesis, Department of Accounting, Faculty of Economics, University of Medan.*

The background of this study is based on the phenomenon of fluctuations in financial ratios and the high PER value, which indicates high investor expectations for future profit growth. This study uses a quantitative method. The purpose of this study is to analyze or test the relationship between financial ratios and the price-earnings ratio.

The population in this study was taken from technology companies in 2021-2023, with a total population of 20 companies. The sample was selected using purposive sampling, consisting of 16 companies. The data type is secondary data, which is obtained by accessing annual financial reports published on the official website of the Indonesia Stock Exchange. The analysis techniques used are descriptive statistical analysis, classical assumption tests, multiple linear regression analysis, coefficient of determination analysis, F-test, and T-test using SPSS version 25.

The results of the study indicate that the Current Ratio (CR) negatively and significantly affects the price-earnings ratio, the Debt to Equity Ratio (DER) negatively and insignificantly affects the price-earnings ratio, and the Total Asset Turnover (TATO) positively and significantly affects the price-earnings ratio.

Keywords: Current Ratio, Debt to Equity Ratio, Total Asset Turnover, Price-Earnings Ratio

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ABSTRAK

Adinda, NIM 7203520019, Pengaruh *Current Ratio*, *Debt to Equity Ratio*, dan *Total Asset Turnover* Terhadap *Price Earning Ratio* Pada Perusahaan Sektor Teknologi Yang Terdaftar di BEI Tahun 2021-2023. Skripsi, Jurusan Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan.

Latar belakang penelitian ini didasarkan pada fenomena fluktuasi nilai rasio keuangan serta tingginya nilai PER yang menunjukkan adanya ekspektasi tinggi investor terhadap pertumbuhan laba di masa depan. Penelitian ini menggunakan metode kuantitatif. Penelitian ini bertujuan untuk menganalisis atau menguji rasio rasio keuangan terhadap *price earning ratio*.

Populasi dalam penelitian diambil dari perusahaan teknologi tahun 2021-2023, dengan total populasi berjumlah 20 perusahaan. Sampel dipilih melalui metode purposive sampling sebanyak 16 perusahaan. Jenis data adalah data sekunder, yaitu data yang diperoleh dari mengakses laporan keuangan tahunan yang dipublikasikan di website resmi Bursa Efek Indonesia. Teknik analisis yang digunakan adalah analisis statistik deskriptif, uji asumsi klasik, analisis regresi linier berganda, analisis koefisien determinasi, uji f, dan uji T dengan SPSS versi 25.

Hasil penelitian menunjukkan bahwa *Current Ratio* (CR) mempengaruhi *price earning ratio* secara negatif dan signifikan, *Debt to Equity Ratio* (DER) mempengaruhi *price earning ratio* secara negatif dan tidak signifikan, dan *Total Asset Turnover* (TATO) mempengaruhi *price earning ratio* secara positif dan signifikan.

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

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