ABSTRAK

Annisa Niska, NIM. 7113220003. Analisis Faktor-Faktor yang Mempengaruhi *Price Earning Ratio* (PER) Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia (BEI). Skripsi, Program Studi Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan, 2015.

Permasalahan dalam penelitian ini yaitu apakah *price to book value* (PBV), *size, earning growth, current ratio, return on equity* (ROE), dan *return on assets* (ROA) berpengaruh secara simultan terhadap *Price Earning Ratio* (PER).

Penelitian ini bertujuan untuk menguji pengaruh *price to book value* (PBV), *size, earning growth, current ratio, return on equity* (ROE) dan *return on assets* (ROA) secara simultan terhadap *Price Earning Ratio* (PER) pada perusahaan manufaktur yang terdaftar di BEI.

Populasi dalam penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di BEI sejumlah 136 perusahaan. Pemilihan sampel dilakukan dengan metode *purposive sampling*. Yang menjadi sampel dalam penelitian ini adalah sebanyak 40 perusahaan dengan periode waktu selama tiga tahun yaitu tahun 2011-2013. Data yang digunakan adalah data sekunder yang diperoleh dengan mengakses *annual report* perusahaan manufaktur melalui situs BEI yaitu www.idx.co.id.

Hasil penelitian ini menunjukan bahwa *Price to Book Value* (PBV), *Size, Earning Growth, Current Ratio, Return on Equity* (ROE), dan *Return on Assets* (ROA) berpengaruh secara simultan terhadap *Price Earning Ratio* (PER) pada perusahaan manufaktur yang terdaftar di BEI periode 2011-2013 dengan tingkat signifikansi $0,000 < 0,05$. Hasil ini mempunyai arti semakin rendah PBV, semakin tinggi *size*, semakin tinggi *earning growth*, semakin tinggi *current ratio*, semakin tinggi ROE, dan semakin rendah ROA maka akan semakin tinggi nilai dari PER.

Kata Kunci: *Price to Book Value, Size, Earning Growth, Current Ratio, Return on Equity, Return on Assets,* dan *Price Earning Ratio*

ABSTRACT

Annisa Niska, NIM. 7113220003. Analysis of Factors Affect the Price Earning Ratio (PER) On Manufacturing Companies Listed in Indonesia Stock Exchange (IDX). Thesis. Accounting Study Programme. Faculty of Economic. State University of Medan. 2015.

The problem in this reseach is whether the price to book value (PBV), size, earnings growth, current ratio, return on equity (ROE) and return on assets (ROA) effect simultaneously to Price Earning Ratio (PER).

The puposed of research is to test the effect of price to book value (PBV), size, earnings growth, current ratio, return on equity (ROE) and return on assets (ROA) simultaneously to Price Earning Ratio (PER) for manufacturing companies listed in IDX.

The population in this research are all of manufacturing companies listed on the Stock Exchange at least 136 companies. The sample selection is done by purposive sampling method. The sample in this research are as many as 40 companies with three-year time period is 2011-2013. The data used are secondary data obtained by accessing the manufacturing company annual reports via IDX sites www.idx.co.id.

The result showed that the price to book value (PBV), size, earning growth, current ratio, return on equity (ROE) and return on assets (ROA) effect simultaneously to price earning ratio (PER) for manufacturing companies listed the IDX period 2011-2013 as indicated a significance level of $0.000 < 0.05$. The result imply the lower of PBV, the higher the size, earnings growth, current ratio, return on Equity (ROE), and the lower the return on assets (ROA), so the higher the value of PER.

Keywords: Price to Book Value, Size, Earning Growth, Current Ratio, Return on Equity, Return on Assets, and *Price Earning Ratio*