

ABSTRAK

Tengku Aulia Pratama. 7114030042. Pengaruh Kinerja Keuangan Terhadap Nilai Perusahaan Tekstil dan Garmen yang Terdaftar di BEI.

Perusahaan industri tekstil dan garmen merupakan perusahaan yang terdaftar di Bursa Efek Indonesia (BEI) dan mengalami permasalahan terkait dengan menurunnya nilai perusahaan. Penelitian ini bertujuan untuk menguji dan menjelaskan pengaruh *Return On Asset* (ROA), *Return On Equity* (ROE), *Operating Profit Margin* (OPM), dan *Net Profit Margin* (NPM) terhadap *Price to Book Value* (PBV).

Jenis penelitian ini adalah penelitian deskriptif dengan pendekatan kuantitatif. Teknik analisis data yang digunakan dalam penelitian ini adalah regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa *Return on Asset* (ROA) berpengaruh signifikan terhadap *Price to Book Value* (PBV) perusahaan industri tekstil dan garmen yang terdaftar di Bursa Efek Indonesia (BEI) periode 2015-2019. *Return on Equity* (ROE) berpengaruh signifikan terhadap *Price to Book Value* (PBV) perusahaan industri tekstil dan garmen yang terdaftar di Bursa Efek Indonesia (BEI) periode 2015-2019. *Operating Profit Margin* (OPM) berpengaruh tidak signifikan terhadap *Price to Book Value* (PBV) perusahaan industri tekstil dan garmen yang terdaftar di Bursa Efek Indonesia (BEI) periode 2015-2019. *Net Profit Margin* (NPM) berpengaruh tidak signifikan terhadap *Price to Book Value* (PBV) perusahaan industri tekstil dan garmen yang terdaftar di Bursa Efek Indonesia (BEI) periode 2015-2019. *Return on Asset* (ROA), *Return on Equity* (ROE), *Operating Profit Margin* (OPM), dan *Net Profit Margin* (NPM) berpengaruh signifikan terhadap *Price to Book Value* (PBV) perusahaan industri tekstil dan garmen yang terdaftar di Bursa Efek Indonesia (BEI) periode 2015-2019.

Kata Kunci: ROA, ROE, OPM, NPM, PBV

ABSTRACT

Tengku Aulia Pratama. 7114030042. The Effect of Financial Performance on the Value of Textile and Garment Companies Listed on the IDX.

Textile and garment industry companies are listed on the Indonesian Stock Exchange (IDX) and are experiencing the biggest problem with the decline in company value. This study aims to examine and explain the effect of Return On Asset (ROA), Return On Equity (ROE), Operating Profit Margin (OPM), and Net Profit Margin (NPM) on Price to Book Value (PBV).

This type of research is a descriptive study with a quantitative approach. The data analysis technique used in this study is multiple linear regression.

The results of this study indicate that Return on Assets (ROA) has a significant effect on the Price to Book Value (PBV) of textile and garment industry companies listed on the Indonesia Stock Exchange (BEI) for the 2015-2019 period. Return on Equity (ROE) has a significant effect on Price to Book Value (PBV) of textile and garment industry companies listed on the Indonesia Stock Exchange (IDX) for the 2015-2019 period. Operating Profit Margin (OPM) has no significant effect on Price to Book Value (PBV) of textile and garment industry companies listed on the Indonesia Stock Exchange (BEI) for the 2015-2019 period. Net Profit Margin (NPM) has no significant effect on Price to Book Value (PBV) of textile and garment industry companies listed on the Indonesia Stock Exchange (BEI) for the 2015-2019 period. Return on Asset (ROA), Return on Equity (ROE), Operating Profit Margin (OPM), and Net Profit Margin (NPM) have a significant effect on the Price to Book Value (PBV) of textile and garment industry companies listed on the Indonesia Stock Exchange (IDX) for the 2015-2019 period.

Keywords: ROA, ROE, OPM, NPM, PBV