ABSTRAKSI

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PENGARUH *DEBT ON EQUITY RATIO*, UKURAN PERUSAHAAN, *INVESTMENT OPPORTUNITY SET* (IOS) TERHADAP NILAI PERUSAHAAN PADA PERUSAHAAN SUBSEKTOR TRANSPORTASI YANG TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2016-2019

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Kata Kunci ; *Debt On Equity Ratio*, Ukuran Perusahaan, *Investment Opportunity Set*, dan Nilai Perusahaan

Penelitian ini bertujuan untuk menguji pengaruh dari Debt On Equity Ratio, ukuran perusahaan, dan *investment opportunity set* terhadap nilai perusahaan pada perusahaan subsector transportasi yang terdaftar di bursa efek Indonesia tahun 2016-2019. Debt On Equity Ratio (DER), ukuran perusahaan diproksikan dengan SIZE, *investment Opportunity Set* diproksikan dengan *market value to book of equity* (MVBE), dan Nilai Perusahaan diproksikan dengan *price to book value* (PBV). Metode penelitian yang digunakan adalah pengujian hipotesis atau kausal. Penelitian ini menggunakan data sekunder yang bersifat kuantitatif berupa laporan keuangan periode 2016-2019 dari perusahaan subsector transportasi yang terdaftar di Bursa Efek Indonesia. Sampel yang diambil sebanyak 12 perusahaan. Analisis statistic yang digunakan dalam penelitian ini adalah analisis regresi linier berganda, sedangkan pengujian hipotesis yang digunakan adalah uji t, uji f, dan koefisien determinan (R^2).

Hasil pengujian dalam penelitian ini menunjukkan bahwa (1) Debt On Equity Ratio berpengaruh terhadap nilai perusahaan, (2) ukuran perusahaan bepengaruh terhadap nilai perusahaan, (3) *investment opportunity set* (IOS) tidak berpengaruh terhadap nilai perusahaan, (4) secara simultan Debt On Equity Ratio, ukuran perusahaan, *investment opportunity set* berpengaruh signifikan terhadap nilai perusahaan.

ABSTRACTION

YETTI APPRILIA KATRIAN TARIGAN, 1616220033

EFFECT OF DEBT ON EQUITY RATIO, COMPANY SIZE, INVESTMENT OPPORTUNITY SET (IOS) ON COMPANY VALUE IN TRANSPORTATION SUBSECTOR COMPANIES LISTED ON INDONESIA STOCK EXCHANGE IN 2016-2019

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Keywords ; Debt On Equity Ratio, Company Size, Investment Opportunity Set, and Company Value

This study aims to test the influence of *Debt On Equity Ratio*, company size, and investment opportunity set on the value of the company in transportation subsector companies listed on the Indonesia Stock Exchange in 2016-2019. The debt Equiry Ratio (DER), the size of the company is proxyed with SIZE, the investment opportunity set is proxyed with the market value to book of equity (MVBE), and the Company's Value is proxyed with price to book value (PBV). The research method used is hypothesis or procedural testing. This research uses secondary quantitative data in the form of financial statements for the period 2016-2019 from transportation subsector companies listed on the Indonesia Stock Exchange. Samples taken by 12 companies. The statistical analysis used in this study was multiple linear regression analysis, while the hypothesis test used was t test, f test, and determinant coefficient (R2).

The test results in this study showed that (1) the *Debt On Equity Ratio* affects the value of the company, (2) the size of the company affects the value of the company, (3) the investment opportunity set (IOS) has no effect on the value of the company, (4) simultaneously the capital structure, the size of the company, the *investment opportunity set* has a significant effect on the value of the company.