

ABSTRAK

Sema Syifaun Nehid, 2025, *Current Ratio, Quick Ratio, Debt to Equity Ratio, Debt to Asset Ratio, Net Profit Margin, Dan Gross Profit Margin* Terhadap Nilai Perusahaan BUMN Non-Bank Yang Terdaftar Di Bursa Efek Indonesia Tahun 2017-2024. Skripsi. Program Studi Manajemen, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Ibu Dr. Diyah Santi Hariyani, S.E., M.Si. Pembimbing (II) Ibu Rollis Ayu Ditasari, S.E.,M.Ak.

Penelitian ini bertujuan untuk menganalisis pengaruh *Current Ratio, Quick Ratio, Debt to Equity Ratio, Debt to Asset Ratio, Net Profit Margin, Dan Gross Profit Margin* Terhadap Nilai Perusahaan. Pengujian dilakukan pada 20 sampel Perusahaan BUMN Non-Bank Yang Terdaftar Di Bursa Efek Indonesia (BEI) pada Tahun 2017 – 2024 yang diolah menggunakan SPSS 25. Hasil Penelitian secara parsial menunjukkan *Quick Ratio* (QR) berpengaruh signifikan terhadap Nilai Perusahaan. *Debt to Equity Ratio* (DER) dan *Gross Profit Margin* (GPM) berpengaruh negatif signifikan terhadap Nilai Perusahaan. *Current Ratio* (CR), *Debt to Asset Ratio* (DAR), dan *Net Profit Margin* (NPM) tidak berpengaruh dan tidak signifikan terhadap Nilai Perusahaan. Sedangkan secara simultan *Current Ratio, Quick Ratio, Debt to Equity Ratio, Debt to Asset Ratio, Net Profit Margin, Dan Gross Profit Margin* berpengaruh dan signifikan terhadap Nilai Perusahaan.

Kata Kunci: *Current Ratio, Quick Ratio, Debt to Equity Ratio, Debt to Asset Ratio, Net Profit Margin, Gross Profit Margin, Nilai Perusahaan*

ABSTRAK

Sema Syifaun Nehid, 2025, *The Current Ratio, Quick Ratio, Debt to Equity Ratio, Debt to Asset Ratio, Net Profit Margin, and Gross Profit Margin towards the Firm Value of Non-Bank State-Owned Enterprises Listed on the Indonesia Stock Exchange from the 2017 to 2024 Period*. Thesis. Management Study Program, Faculty of Economics and Business, Universitas PGRI Madiun. Advisor (I) Dr. Diyah Santi Hariyani, S.E., M.Si. Advisor (II) Rollis Ayu Ditasari, S.E., M.Ak.

This study aims to analyze the effect of the Current Ratio, Quick Ratio, Debt to Equity Ratio, Debt to Asset Ratio, Net Profit Margin, and Gross Profit Margin towards Firm Value. The test was conducted on 20 samples of Non-Bank State-Owned Enterprises listed on the Indonesia Stock Exchange (IDX) from 2017 to 2024, processed using SPSS 25. The partial results show that the Quick Ratio (QR) significantly influences firm value. The Debt to Equity Ratio (DER) and Gross Profit Margin (GPM) have a significant negative effect towards firm value. The Current Ratio (CR), Debt to Asset Ratio (DAR), and Net Profit Margin (NPM) have no significant effect towards firm value. However, the Current Ratio, Quick Ratio, Debt to Equity Ratio, Debt to Asset Ratio, Net Profit Margin, and Gross Profit Margin simultaneously have a significant effect towards firm value.

Keywords: Current Ratio, Quick Ratio, Debt to Equity Ratio, Debt to Asset Ratio, Net Profit Margin, Gross Profit Margin, Firm Value.