ABSTRACT

SANIA HEMILI/1700861201452/THE EFFECT OF CURRENT RATIO, DEBT TO EQUITY RATIO AND RETURN ON ASSET ON THE VALUE OF COMPANIES IN INSURANCE COMPANIES ON THE INDONESIA STOCK EXCHANGE FOR THE 2017-2022 PERIODE/1st ADVISOR DR. MUFIDAH, S.E., M. Si/2th ADVISOR SUSI ARTATI, S.E., M.S. Ak.

The purpose of this study is to find out how the effect of the *Current Ratio, Debt to Equity Ratio* and *Return on Asset* simultaneously and partially on value on companies for the 2017-2022 period.

This uses quantitative analysis methods and the type of data used is secondary data obtained from website. The analytical tools of data used in this research are multiple linear regression analysis, classical assumption test, hypothesis testing and coefficient of determination. The analytical tool used in analyzing the data is SPSS.

The object of this research is *Current Ratio, Debt to Equity Ratio* and *Return on Asset* which are estimated to effect on value of companies.

Result of the F test show the F_{count} is greater than F_{table} (27,790 > 2,98), which means it can be seen that simultaneously the independent variable *Current Ratio, Debt to Equity Ratio and Return on Asset* have a significant effect on the dependent variable on the value of companies.

Conclusion of the t test are that the *Current Ratio* has a positive effect on the value of companies, the *Debt to Equity Ratio* has a positive effect on the value of companies and the Return on Asset has a negative effect on the value of companies.

Keyword : INSURANCE COMPANIES, value of companies