



JURUSAN AKUNTANSI
FAKULTAS EKONOMI
UNIVERSITAS ANDALAS

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SKRIPSI

**PENGARUH STRUKTUR MODAL DAN PROFITABILITAS
TERHADAP NILAI PERUSAHAAN**

(Studi Empiris Pada Perusahaan yang Terdaftar di Bursa Efek Indonesia
Kategori JII 70)

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**Diajukan Untuk Memenuhi Salah Satu Syarat Guna Memperoleh
Gelar Sarjana Ekonomi**

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**“Pengaruh Struktur Modal dan Profitabilitas Terhadap Nilai Perusahaan
(Studi Empiris Pada Perusahaan yang Terdaftar di Bursa Efek Indonesia**

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ABSTRACT

The main objective of this study is to examine the impact of capital structure and profitability on the selected firm value. Capital structure is measured by Debt Equity Ratio (DER) while profitability used Return on Equity (ROE) and Earning Per Share(EPS) as the measurement, and also, Tobin's Q ratio was used to measure firm value. Thirty-six (36) companies were chosen with a purposive sampling method from the listed firm in the Indonesian Stock Exchange in Jakarta Islamic Index 70 (JII 70) category from the period 2016 until 2018. This study used multiple regression analysis to analyze data and used SPSS 25 to process the data. There are reveal four main results which are: (1) Capital Structure (DER) has a negative and significant impact on firm value, (2) Profitability (ROE) has positive and significant impact to firm value, (3) Profitability (EPS) has positive but not significant impact to firm value, (4) Simultaneously DER, ROE and EPS has positive and significant impact on firm value.

Keywords: DER, ROE, EPS, Tobin's q, Capital Structure, Profitability and Firm Value