

**LEMBAR PERSETUJUAN PEMBIMBING**

**PENGARUH DEBT TO EQUITY RATIO (DER) DAN NET PROFIT MARGIN (NPM)  
TERHADAP PRICE EARNING RATIO (PER) PERUSAHAAN MANUFAKTUR SUB  
SEKTOR SEMEN YANG TERDAFTAR DI BURSA EFEK INDONESIA PERODE  
2004-2013**

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## PENGESAHAN

Skripsi yang Berjudul Pengaruh Debt to Equity Ratio (DER) Dan Net Profit Margin (NPM) terhadap Price Earning Ratio (PER) Perusahaan Manufaktur Sub Sektor Semen yang terdaftar di Bursa Efek Indonesia Periode 2004-2013

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Telah dipertahankan di depan Dewan Penguji

Hari/Tanggal : Selasa , 8 Desember 2015

Waktu : 10.00 WITA

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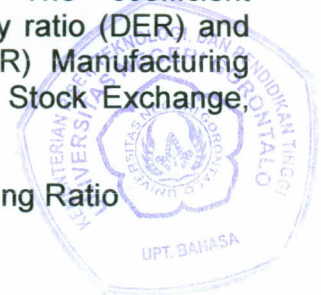
## ABSTRACT

**Nindy Amellia Abdulgani, 2015.** The Influence of Debt To Equity Ratio (DER) and Net Profit Margin (NPM) toward Price Earnings Ratio (PER) Manufacturing Companies of Cement Sub f Sector listed on Indonesian Stock Exchange, Period of 2004-2013. Skripsi. Bachelor Study Program of Accounting, Department of Accounting, Faculty of Economy, Gorontalo State University. Principle supervisor was Zulkifli Boku, SE, Ak, M.Si and Co supervisor was Mahdalena, SE, M.Si.

The research aimed at know the Influence of Debt To Equity Ratio (DER) and Net Profit Margin (NPM) toward Price Earnings Ratio (PER) Manufacturing Companies of Cement Sub f Sector listed on Indonesian Stock Exchange, Period of 2004-2013. The data that used in this research was secondary data that obtained from Indonesian Stock Exchange. The data analysis method that used was double regression analysis.

The research result showed that Debt to Equity Ratio (DER) positively influenced and significantly toward Price Earning Ratio (PER) and Net Profit Margin (NPM) was not significantly influenced toward Price Earning Ratio (PER) Manufacturing Companies of Cement Sub f Sector listed on Indonesian Stock Exchange, Period of 2004-2013. The coefficient determination showed the bigness influence Debt to equity ratio (DER) and Net profit Margin (NPM) toward price earning ratio (PER) Manufacturing Companies of Cement Sub f Sector listed on Indonesian Stock Exchange, Period of 2004-2013.

Keywords: Debt to Equity Ratio, Net Profit Margi Price Earning Ratio



## ABSTRAK

**Nindy Amellia Abdulgani , 2015.** *Pengaruh Debt To Equity Ratio (DER) dan Net Profit margin (NPM) terhadap Price Earning Ratio (PER) Perusahaan Manufaktur Sub Sektor Semen yang terdaftar di Bursa Efek Indonesia Perode 2004-2013.* Skripsi. Program Studi S1 Akuntansi, Jurusan Akuntansi , Fakultas Ekonomi, Universitas Negeri Gorontalo . Pembimbing I Bapak Zulkifli Boku, SE,Ak,M.Si dan Pembimbing II Ibu Mahdalena, SE,M.Si.

Penelitian ini bertujuan untuk mengetahui *Pengaruh Debt to Equity Ratio (DER) dan Net Profit Margin (NPM) terhadap Price Earning Ratio (PER)* Perusahaan Manufaktur Sub Sektor Semen yang terdaftar di Bursa Efek Indonesia Periode 2004-2013 . Data yang digunakan adalah data sekunder yang diperoleh melalui BEI . Metode analisis data yang digunakan adalah Analisis Regresi Berganda.

Hasil Penelitian Menunjukkan bahwa Debt To Equity Ratio (DER) berpengaruh positif dan signifikan terhadap Price Earning Ratio (PER) dan Net Profit Margin (NPM) tidak berpengaruh signifikan terhadap Price Earning Ratio (PER) perusahaan manufaktur Sub Sektor Semen yang terdaftar di Bursa Efek Indonesia periode 2004-2013. Koefisien determinasi menunjukkan besarnya pengaruh Debt to equity ratio (DER) dan Net profit margin (NPM) terhadap price earning ratio (PER) perusahaan manufaktur sub sector semen yang terdaftar di bursa efek Indonesia tahun 2004-2013 sebesar 72,25%.

Kata Kunci : Debt to equity ratio , Net profit margin , Price earning ratio