

## **ABSTRACT**

*Firm value is the main focus in attracting investors to invest. By increasing the value of the company, the welfare of shareholders can increase. Then the company must show good performance that can influence investors towards the company.*

*The purpose of this study was to determine the effect of earnings per share, return on assets, and debt to equity ratio on firm value in transportation sub-sector companies listed on the Indonesia Stock Exchange (IDX) in 2016-2021.*

*The population in this study is the transportation sub-sector which is listed on the Indonesia Stock Exchange (IDX) in 2016-2021. The sampling technique used was purposive sampling and the number of samples used in this study were 42 total samples consisting of 7 companies with a research period of 6 years. The data analysis method uses panel data regression analysis using Eviews 9 software by carrying out several stages of testing.*

*The results of this study indicate earnings per share, return on assets, and debt to equity ratio simultaneously on firm value. Partially earnings per share and return on assets affect firm value. While the debt to equity ratio has no effect on firm value.*

*This research is expected to help new investors in determining the amount of company value, one of which is using the price to book value indicator with several factors calculating the independent variables earning per share, return on assets, and debt to equity ratio.*

*Keyword: Firm Value, Earning Per Share, Return on Assets, and Debt to Equity Ratio.*