**ABSTRACT**

Riki Yulianto / 24150385/2018 */ Effect of Firm Size, Debt to Equity Ratio, and Return on Equity Against Company Values ​​Moderated by Interest Rate, and Inflation Rate in Consumer Goods Sector Companies Listed on the Indonesia Stock Exchange in the Period of 2015-2017 / Management Finance / Advisor:* Martha Ayerza, S.E., MM.

*The company has financial analysis tools that describe the company's financial condition through its financial performance, so that it can know the good and bad conditions of the company. Information from these financial statements has a function other than as a means of information as well as a tool of management accountability to the owner of the company, so that the company's shares can be attractive to investors. On the other hand, the performance of the company, and the value of the company are strongly influenced by a country's macroeconomic conditions, namely interest rates and inflation rates. This study aims to measure whether Firm Size, Debt to Equity Ratio, and Return on Equity have an effect on firm value which is also moderated by interest rates and inflation rates. The object of research is the consumer goods sector companies listed on the Indonesia Stock Exchange (IDX) in the period of 2015-2017.*

*The theory underlying this research is signal theory (Signaling Theory). Signal theory explains about market participants, or investors regarding the same information about a company's prospects for its performance.*

*The object of this research is the consumption sector companies listed on the Stock Exchange in the period 2015-2017. The sampling technique that will be used is the Non-Probability Sampling technique using Purposive Sampling, which is a sampling technique by considering the criteria that have been determined in advance by the researcher. Data analysis techniques to test each variable and test hypotheses through Statistical Product and Service Solution (SPSS) version 20.00.*

*The results of this study indicate that (1) Firm Size affects the value of the company, (2) Debt to Equity Ratio affects the value of the company, (3) Return on Equity affects the value of the company. (4) The interest rate as a moderating variable is not able to moderate the relationship between Firm Size variables, Debt to Equity Ratio, Return On Equity to firm company values, and (5) Inflation rate as a moderating variable is not able to moderate the relationship between Firm Size, Debt to Equity Ratio, Return On Equity to the value of company companies.*

*The conclusion of this study is Firm Size, Debt to Equity Ratio, and Return on Equity influence on firm value. The interest rate, and the inflation rate as a moderating variable are not able to moderate the relationship between Firm Size variables, Debt to Equity Ratio, Return On Equity to the firm's firm value.*