

ABSTRAKSI

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PENGARUH PROFITABILITAS, *LEVERAGE* DAN UKURAN PERUSAHAAN TERHADAP NILAI PERUSAHAAN PADA PERUSAHAAN MANUFAKTUR SUB SEKTOR *FOOD AND BAVERAGE* YANG TERDAFTAR DI BURSA EFEK INDONESIA PERIODE 2016-2020.

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Kata kunci: Profitabilitas (ROA), *Leverage* (DER), Ukuran Perusahaan (SIZE), dan Nilai Perusahaan (PBV)

Penelitian ini bertujuan untuk mengetahui pengaruh Profitabilitas, *Leverage* dan Ukuran Perusahaan terhadap Nilai Perusahaan pada perusahaan manufaktur sub sektor *Food and Baverage* yang terdaftar di Bursa Efek Indonesia (BEI) Periode 2016-2020. Penelitian ini menggunakan metode kuantitatif dengan jenis data sekunder yang berupa laporan keuangan yang diperoleh dari situs Bursa Efek Indonesia (www.idx.co.id). Teknik pengambilan sampel menggunakan metode *Purposive Sampling* dengan total populasi sebanyak 32 perusahaan subsektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia selama periode 2016-2020 dan diperoleh sampel sebanyak 13 perusahaan. Teknik analisis data yang digunakan adalah regresi linear berganda dengan bantuan program *Statistical Package For The Sosial Science* (SPSS) 25. Berdasarkan hasil penelitian, secara parsial Profitabilitas berpengaruh signifikan terhadap Nilai Perusahaan, *Leverage* tidak berpengaruh signifikan terhadap Nilai Perusahaan, Ukuran Perusahaan tidak berpengaruh signifikan terhadap Nilai Perusahaan, dan secara simultan Profitabilitas, *Leverage* dan Ukuran Perusahaan berpengaruh signifikan terhadap Nilai Perusahaan.

ABSTRACTION

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THE EFFECT OF COMPANY'S PROFITABILITY, LEVERAGE AND SIZE ON COMPANY VALUE IN THE FOOD AND BAVERAGE SUBSECTOR MANUFACTURING COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE FOR THE 2016-2020 PERIOD.

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Keywords: Profitability, Leverage, company size and the value of the company

This study aims to determine the effect of Profitability, Leverage and Firm Size on Firm Value in Food And Baverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2016-2020 period. This study uses quantitative methods with secondary data in the form of financial reports obtained from the Indonesia Stock Exchange website (www.idx.co.id). The sampling technique used was the purposive sampling method with a total population of 32 food and beverage sub-sector companies listed on the Indonesia Stock Exchange during the 2016-2020 period and a sample of 13 companies was obtained. The data analysis technique used is multiple linear regression with the help of the Statistical Package For The Social Science (SPSS) 25 program. Based on the results of the study, partially profitability has a significant effect on firm value, Leverage has no significant effect on firm value, firm size has no significant effect on firm value. firm value, and simultaneously profitability, leverage and firm size have a significant effect on firm value.