

ABSTRAK

Penelitian bertujuan untuk menguji dan menganalisis pengaruh profitabilitas, *leverage* dan likuiditas terhadap nilai perusahaan *food and beverage* yang terdaftar di BEI 2014 – 2018. Profitabilitas diukur dengan *return on asset*, *leverage* diukur dengan *debt to equity ratio* dan likuiditas diukur dengan menggunakan *current ratio*.

Jenis penelitian adalah penelitian kuantitatif. Sampel dalam penelitian diperoleh dengan menggunakan metode *purposive sampling*, yaitu pemilihan sampel dengan kriteria – kriteria yang telah ditentukan. Sesuai dengan metode *purposive sampling* tersebut didapatkan sebanyak 12 sampel dari 26 perusahaan yang terdaftar di Bursa Efek Indonesia selama tahun 2014 – 2018. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan menggunakan program SPSS versi 25.

Hasil penelitian menunjukkan bahwa profitabilitas berpengaruh signifikan terhadap nilai perusahaan, *leverage* berpengaruh signifikan terhadap nilai perusahaan dan likuiditas berpengaruh signifikan terhadap nilai perusahaan.

Kata Kunci: Profitabilitas, *Leverage*, Likuiditas, Nilai Perusahaan

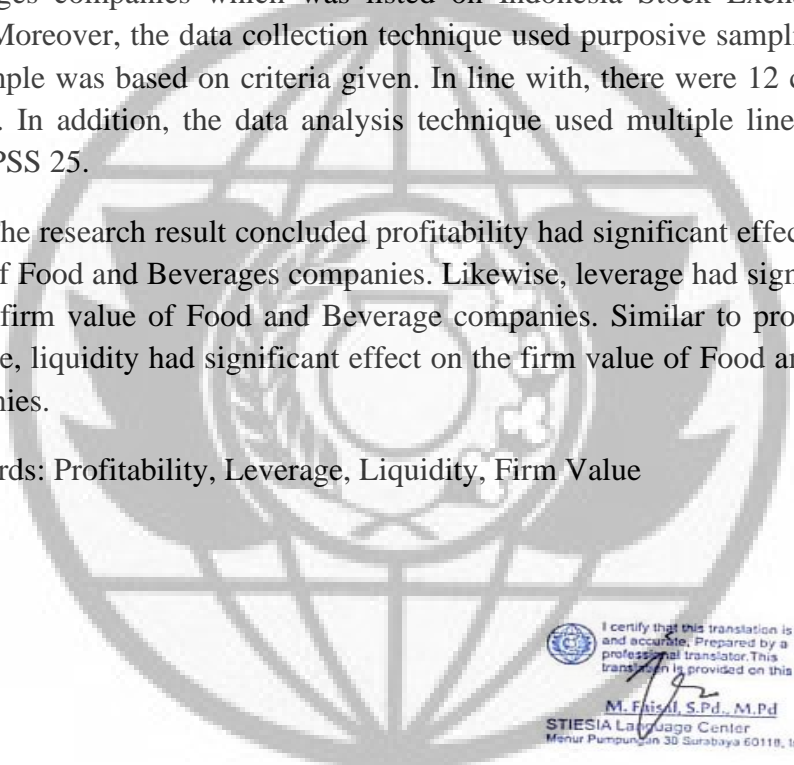
ABSTRACT

This research aimed to examine and analyze the effect profitability, leverage and liquidity on the firm value of Food and Beverage companies which were listed on Indonesia Stock Exchange (IDX) 2014 – 2018. While, profitability was measured by return on asset, leverage was measured by debt to equity ratio and liquidity was measured by current ratio.

The research was quantitative. Meanwhile, the population was 26 Food and Beverages companies which was listed on Indonesia Stock Exchange 2014 – 2018. Moreover, the data collection technique used purposive sampling, in which the sample was based on criteria given. In line with, there were 12 companies as sample. In addition, the data analysis technique used multiple linear regression with SPSS 25.

The research result concluded profitability had significant effect on the firm value of Food and Beverages companies. Likewise, leverage had significant effect on the firm value of Food and Beverage companies. Similar to profitability and leverage, liquidity had significant effect on the firm value of Food and Beverages companies.

Keywords: Profitability, Leverage, Liquidity, Firm Value



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M. Faisol, S.Pd., M.Pd
STIESIA Language Center
Menur Pumpungan 30 Surabaya 60118, Indonesia