

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh Likuiditas, Profitabilitas, dan Ukuran Perusahaan terhadap Nilai Perusahaan. Rasio likuiditas diukur dengan *Current Ratio*, Rasio profitabilitas diukur dengan *Return On Asset*, dan Ukuran Perusahaan diukur dengan *Total Asset*. Objek pada penelitian ini ialah perusahaan *food and beverages* yang terdaftar di BEI periode 2015-2019 sebanyak 26 perusahaan.

Berdasarkan kriteria yang ditentukan diperoleh sampel perusahaan *food and beverages* sebanyak 12 perusahaan dengan menggunakan metode *purposive sampling*. Penelitian ini menggunakan metode analisis regresi linier berganda, uji asumsi klasik, uji koefisien (R^2), uji F dan uji t yang diolah menggunakan aplikasi SPSS.

Hasil penelitian ini menunjukkan bahwa Likuiditas (CR) berpengaruh negatif dan tidak signifikan terhadap Nilai Perusahaan, Profitabilitas (ROA) berpengaruh positif dan signifikan terhadap Nilai Perusahaan, dan Ukuran Perusahaan (SIZE) berpengaruh positif dan tidak signifikan terhadap Nilai Perusahaan.

Kata kunci : *Likuiditas (CR), Profitabilitas (ROA), Ukuran Perusahaan (SIZE), Nilai Perusahaan.*

ABSTRACT

This research aimed to find out the effect of the liquidity, profitability and firm size on firm value. While liquidity was measured by Current Ratio, profitability was measured by Return On Asset and firm size was measured by Total Asset. Moreover, the population was 26 Food and Beverages companies which were listed on Indonesia Stock Exchange (IDX) during 2015-2019. The data collection technique used purposive sampling. In line with, there were 12 companies as the sample. Furthermore, the data analysis technique used multiple linear regression, classical assumption tes, coefficient test (R^2), F-test and t- test with SPSS. The result concluded that liquidity had a negative and insignificant effect on the firm value of Food and Beverages companies which were listed on Indonesia Stock Exchange (IDX) during 2015-2019. On the other hand, profitability had a positive and significant effect on the firm value of Food and Beverages companies which were listed on Indonesia Stock Exchange (IDX) during 2015-2019. In contrats, firm size (SIZE) had a positive but insignificant effect on the firm value of Food and Beverages companies which were listed on Indonesia Stock Exchange (IDX) during 2015-2019.

Keyword : liquidity (CR), profitability (ROA), firm Size (SIZE), firm value.