

ABSTRAK

Penelitian ini bertujuan untuk menguji apakah profitabilitas (ROA), likuiditas (CR), dan *growth opportunity* (AGR) berpengaruh terhadap nilai perusahaan (PBV) pada perusahaan *Food and Beverage*. Jenis penelitian ini merupakan penelitian kuantitatif dan bersifat kausal. Populasi dalam penelitian ini adalah 27 perusahaan *Food and Beverage* yang terdaftar pada Bursa Efek Indonesia. Teknik pengambilan sampel yang digunakan pada penelitian ini adalah teknik *purposive sampling*, dengan kriteria yang digunakan oleh peneliti didapatkan sebanyak 13 sampel perusahaan *Food and Beverage* dan 65 data pada tahun 2014-2018. Teknik analisis data yang digunakan adalah analisis regresi linier berganda dengan menggunakan alat uji statistik SPSS versi 20.

Berdasarkan hasil penelitian ini menunjukkan bahwa variabel profitabilitas berpengaruh positif dan signifikan terhadap nilai perusahaan pada perusahaan *Food and Beverage*, likuiditas berpengaruh negatif dan signifikan terhadap nilai perusahaan pada perusahaan *Food and Beverage*, *growth opportunity* berpengaruh negatif dan tidak signifikan terhadap nilai perusahaan pada perusahaan *Food and Beverage*.

Kata Kunci : Profitabilitas, Likuiditas, *Growth Opportunity*, Nilai Perusahaan

ABSTRACT

This research aimed to examine whether profitability (ROA), liquidity (CR) and growth opportunity (AGR) affected on firm value (PBV) of Food and Beverages companies. While, the research was casual-quantitative. Moreover, the population was 27 Food and Beverages companies which were listed on Indonesia stock exchange. Furthermore, the data collection technique used purposive sampling, in which the sample was based on criteria given. In line with, there were 13 samples of Food and Beverage companies with 65 data during 2014-2018. Additionally, the data analysis technique used multiple linear regression with SPSS (Statistical Product and Service Solution) 20. Based on the research result, it concluded profitability had positive and significant effect on firm value of Food and Beverages companies. On the other hand, liquidity had negative and significant effect on firm value of Food and Beverages companies. In contrast, growth opportunity had negative and insignificant effect on firm value of Food and Beverages companies.

Keywords: *profitability, liquidity, growth opportunity, firm value*

