

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh profitabilitas, likuiditas dan solvabilitas terhadap nilai perusahaan pada perusahaan *Food and Beverage* yang terdaftar di Bursa Efek Indonesia.

Penelitian ini menggunakan analisis regresi linier berganda dimana profitabilitas, likuiditas dan solvabilitas sebagai variabel bebas sedangkan nilai perusahaan sebagai variabel terikat. Metode pengambilan sampel penelitian ini menggunakan teknik purposive sampling yang merupakan tipe pemilihan sampel sesuai pertimbangan tertentu. Data yang digunakan dalam penelitian ini diambil dari laporan keuangan dan kinerja keuangan perusahaan *Food and Beverage* yang terdaftar di Bursa Efek Indonesia pada tahun 2016-2020.

Hasil pengujian menunjukkan bahwa variabel profitabilitas berpengaruh positif terhadap variabel nilai perusahaan, variabel solvabilitas berpengaruh negatif terhadap variabel nilai perusahaan sedangkan variabel likuiditas tidak berpengaruh terhadap variabel nilai perusahaan.

Kata Kunci: Profitabilitas, Likuiditas, Solvabilitas dan Nilai Perusahaan.



## **ABSTRACT**

This study aims to examine the effect of profitability, liquidity and solvency on firm value in Food and Beverage companies listed on the Indonesia Stock Exchange.

Financial performance is measured by return on assets, current ratio, and debt to equity ratio. This study uses multiple linear regression analysis where profitability, liquidity and solvency are independent variables while firm value is the dependent variable. This type of research is quantitative research that uses a comparative causal approach. The sampling method used in this study was purposive sampling, which is the type of sample selection according to these considerations, as many as 12 samples were obtained from 60 food and beverage companies. The data used in this study were taken from the financial statements and financial performance of Food and Beverage companies listed on the Indonesia Stock Exchange in 2016-2020.

The test results show that the profitability variable has a positive effect on the firm value variable, the solvency variable has a negative effect on the firm value variable, while the liquidity variable has no effect on the firm value variable.

Keywords: profitability, liquidity, solvency and firm value

