

ABSTRAK

Penelitian ini bertujuan untuk menganalisis dan mengetahui pengaruh dari Kinerja Keuangan dan Ukuran Perusahaan terhadap Nilai Perusahaan. Kinerja keuangan diukur dengan rasio Profitabilitas (ROA), Likuiditas (CR), Solvabilitas(DER), dan Ukuran Perusahaan diukur dengan *Total Asset*. Penelitian ini menggunakan objek pada perusahaan farmasi yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2016 – 2020.

Penelitian ini merupakan penelitian kuantitatif, anggota populasi sebanyak 9 perusahaan farmasi yang terdaftar di BEI.Berdasarkan kriteria yang ditentukan diperoleh sampel 7 perusahaan farmasi dengan menggunakan teknik *purposive sampling*.Penelitian ini menggunakan metode analisis regresi berganda, uji asumsi klasik, uji koefisien (R^2), uji F dan uji t yang diolah menggunakan SPSS.

Hasil penelitian menunjukkan bahwa *Return On Assets* (ROA) berpengaruh positif dan signifikan terhadap Nilai Perusahaan, *Current Ratio* (CR), dan *Debt to EquityRatio* (DER) berpengaruh negatif dan tidak signifikan terhadap Nilai Perusahaan , Ukuran Perusahaan (SIZE) berpengaruh positif dan tidak signifikan terhadap Nilai Perusahaan (PBV).

Kata Kunci :*Profitabilitas (ROA), Likuiditas (CR), Solvabilitas (DER), Ukuran Perusahaan (SIZE), Nilai Perusahaan (PBV)*.

ABSTRACT

This research aimed to analyze and find out the effect of financial performance and firm size. The financial performance measured with profitability ratio (ROA), liquidity (CR), solvability (DER), and firm size with Total Assets. Moreover, the research object used pharmaceutical companies listed on Indonesia Stock Exchange (IDX) in the 2016-2020 period.

This research was quantitative, it also used all the population members of 9 pharmaceutical companies listed on IDX. Meanwhile, the criteria were determinated with 7 pharmaceutical companies listed with purposive sampling technique. In addition, this research used multiple regressions analysis methods, classic assumption test, coefficient test (R2), F test, and t-test managed by the SPSS Program.

The research result showed that Return On Assets (ROA) had a positive and significant effect on the firm value, Current Ratio (CR) and Debt to Equity Ratio (DER) had a negative and insignificant effect on the firm value. On the other hand, firm size (SIZE) had a positive but insignificant effect on the firm value (PBV).

Keywords : Profitabilitas (ROA), Likuiditas (CR), Solvabilitas (DER), Ukuran Perusahaan (SIZE), Nilai Perusahaan (PBV).

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