ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh *Current Ratio*, *Debt to Equity Ratio* dan Ukuran Perusahaan terhadap Nilai Perusahaan *Food and Baverage* di Bursa Efek Indonesia (BEI) selama periode 2016-2020.

Populasi yang digunakan pada penelitian ini adalah perusahaan *Food and Baverage* di Bursa Efek Indonesia selama periode 2016-2020 sejumlah 11 perusahaan. Teknik pengambilan sampel yang digunakan dalam penelitian ini adalah sampel jenuh dimana total populasi dijadikan sebagai sampel. Jenis penelitian ini merupakan penelitian kuantitatif sedangkan data yang digunakan merupakan data sekunder yang diambil dari laporan keuangan perusahaan. Teknik analisis data menggunakan analisis regresi linier berganda dengan menggunakan aplikasi SPSS (*Statistical Product and Service Solution*) versi 25.

Hasil uji hipotesis (uji t) menunjukkan bahwa *Current Ratio* berpengaruh positif dan signifikan terhadap Nilai Perusahaan *Food and Baverage*, *Debt to Equity Ratio* berpengaruh positif dan signifikan terhadap Nilai Perusahaan *Food and Baverage*, Ukuran Perusahaan berpengaruh positif dan signifikan terhadap Nilai Perusahaan *Food and Baverage*.

Kata Kunci : *Current Ratio*, *Debt to Equity Ratio*, Ukuran Perusahaan, Nilai Perusahaan

ABSTRACT

This research aimed to find out the Current Ratio, Debt to Equity Ratio and firm size on the firm value at food and baverages companies listed on The Indonesia Stock Exchange (IDX) during the 2016-2020 periods.

The research population used 11 food and baverages companies listed on The Indonesia Stock Exchange during the 2016-2020 periods. Furthermore, the research sample collection technique used saturated samples which were all the total population used as samples. Moreover, this research was quantitative while the research data used secondary data taken from the company's financial statements. The research data analysis technique used multiple linear regressions analysis with the application of SPSS (Statistical Product and Service Solution) 25 version.

The research hypotesis test (t test) showed that Current Ratio had a positive and significant effect on the firm value at Food and Beverages companies, Debt to Equity Ratio had a positive and significant effect on the firm value at Food and Beverages companies, in addition, the Firm Size had a positive and significant effect on the firm value at Food and Beverages companies.

Keywords: *Current Ratio, Debt to Equity Ratio, Firm Size, Firm Value.*