

ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh *Sales Growth*, Likuiditas (*Current Ratio*), dan Profitabilitas (*Return on Asset*) terhadap Nilai Perusahaan. Pada penelitian ini obyek penelitian yang digunakan adalah perusahaan *food and beverages* yang terdaftar di Bursa Efek Indonesia (BEI) periode 2016-2020.

Jenis penelitian adalah penelitian kuantitatif sedangkan data yang digunakan merupakan data sekunder yang diperoleh dari laporan keuangan. Teknik pengambilan sampel dilakukan dengan metode *purposive sampling*, yaitu dengan menggunakan kriteria-kriteria tertentu maka diperoleh sebanyak 10 perusahaan *food and beverages*. Metode analisis data yang digunakan adalah analisis regresi linier berganda. Data diolah dengan menggunakan aplikasi SPSS (*Statistical Package for the Social Sciences*) versi 26.

Hasil pengujian menunjukkan bahwa *Sales Growth* berpengaruh negatif dan tidak signifikan terhadap Nilai Perusahaan *Food and Beverages*, Likuiditas berpengaruh negatif dan signifikan terhadap Nilai Perusahaan *Food and Beverages*, Profitabilitas berpengaruh positif dan signifikan terhadap Nilai Perusahaan *Food and Beverages*.

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

ABSTRACT

This research aimed to find out and analyze the effect of sales growth, liquidity (current ratio), and profitability (return on asset) on the firm value. The research object used food and beverages companies listed on The Indonesia StockExchange (IDX) in the 2016-2020 periods.

This research was quantitative while the research data used secondary data taken from financial statements. Furthermore, the research sample collection technique used purposive sampling method, i.e., a sampling with determined criteria, it obtained 10 food and beverages companies. Moreover, the research data analysis used multiple linear regression analysis. Meanwhile the research data processed by SPSS (Statistical Package for the Social Sciences) application 26 version.

The research result showed that sales growth had a negative and insignificant effect on the firm value of food and beverages companies, liquidity had a negative and significant effect on the firm value of food and beverages companies, profitability had a positive and significant effect on the firm value of food and beverages companies.

Keywords: Sales Growth, Liquidity, Profitability, Firm Value



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