

## **ABSTRACT**

*This Research Aimed To Examine The Effect Of Employee Stock Option Plans (Esop), Profitability, And Firm Size On The Firm Value At The Food And Beverage Companies Listed On The Indonesia Stock Exchange (Idx).*

*The Research Was Quantitative. Moreover, The Research Sample Was Food And Beverage Companies Listed On The Indonesia Stock Exchange (Idx) In The Period Of 2017-2021. Furthermore, The Total Sample After Conducting The Purposive Sampling Method Was 8 Companies. Additionally, The Research Data Were Secondary, In Form Of Companies' Annual Statements During The Period Of 2017-2021. In Addition, The Research Data Analysis Used Multiple Linear Methods With Classic Assumptions Tests Including The Normality Test, Multicollinearity Test, Autocorrelation Test, And Heteroscedasticity Test.*

*The Research Result Showed That The Employee Stock Option Plan Did Not Affect The Firm Value At The Food And Beverage Companies Listed On The Indonesia Stock Exchange (Idx). On The Other Hand, Profitability Affected The Firm Value At The Food And Beverage Companies Listed On The Indonesia Stock Exchange (Idx). In Contrast, The Firm Value Did Not Affect The Firm Value.*

**Keywords:** *Employee Stock Option Plan, Profitability, Firm Size, Firm Value.*



## Abstrak

Penelitian bertujuan untuk menguji pengaruh ESOP, Profitabilitas dan Ukuran Perusahaan terhadap nilai perusahaan pada perusahaan *food and beverage* yang terdaftar di Bursa Efek Indonesia (BEI)

Jenis penelitian yang digunakan dalam penelitian ini adalah penelitian kuantitatif. Sampel dari penelitian ini adalah perusahaan *food and beverage* yang terdaftar di Bursa Efek Indonesia (BEI) pada periode 2017-2021. Total sampel setelah dilakukan *purposive sampling* adalah 8 perusahaan. Jenis data yang digunakan dalam penelitian ini adalah data sekunder dengan menggunakan laporan tahunan selama periode 2017-2021. Penelitian ini menggunakan metode analisis linear berganda, analisis data menggunakan asumsi klasik meliputi uji normalitas, uji multikolenearitas, uji autokorelasi dan uji heterokedastisitas

Berdasarkan hasil dari penelitian ini menunjukkan bahwa kepemilikan manajerial berpengaruh terhadap financial distress, kepemilikan institusional berpengaruh terhadap financial distress, sedangkan profitabilitas berpengaruh terhadap financial distress

**Kata Kunci:**ESOP, Profitabilitas dan Ukuran Perusahaan terhadap nilai perusahaan

