

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh ukuran perusahaan yang diproksikan dengan Ln Total Aset, profitabilitas yang diproksikan dengan *Return On Assets* (ROA), dan *leverage* yang diproksikan dengan *Debt to Assets Return* (DAR) terhadap nilai perusahaan yang diproksikan dengan *Price Book Value* (PBV).

Populasi dalam penelitian sebanyak 24 perusahaan *Food and Beverages* yang terdaftar di Bursa Efek Indonesia (BEI) periode tahun 2017-2021. Teknik pengambilan sampel menggunakan sampel *purposive sampling* yaitu metode pengambilan sampel berdasarkan kriteria tertentu, sehingga diperoleh sampel sebanyak 11 perusahaan. Teknik analisis data yang digunakan yaitu analisis regresi linier berganda dengan alat bantu SPSS versi 25.

Berdasarkan pengujian dengan menggunakan uji hipotesis menunjukkan bahwa ukuran perusahaan berpengaruh negatif dan tidak signifikan terhadap nilai perusahaan. profitabilitas berpengaruh positif dan signifikan terhadap nilai perusahaan. *leverage* berpengaruh positif dan signifikan terhadap nilai perusahaan *Food and Beverages* yang terdaftar Bursa Efek Indonesia periode 2017-2021.

Kata Kunci: ukuran perusahaan, profitabilitas, *leverage*, nilai perusahaan.

ABSTRACT

This research aimed to examine the effect of firm size which was referred to as Ln Total Asset, profitability which was referred to as Return On Assets (ROA), and leverage which was referred to as Debt to Asset Return (DAR) on firm value which was referred to as Price to Book Value (PBV).

The population was 24 Food and Beverage companies listed on the Indonesia Stock Exchange (IDX) 2017-2021. Moreover, the data collection technique used purposive sampling, in which the sample was based on the criteria given. In line with that, there were 11 companies in the sample. Furthermore, the data analysis technique used multiple linear regression with SPSS 25.

The result of the hypothesis test concluded that firm size had a negative and insignificant effect on firm value. However, profitability had a significantly positive effect on firm value. Likewise, leverage had a significantly positive effect on the firm value of Food and Beverage companies listed on the Indonesia Stock Exchange (IDX) 2017-2021.

Keywords: *firm size, profitability, leverage, firm value.*

