

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh profitabilitas, likuiditas, dan ukuran perusahaan terhadap nilai perusahaan. Profitabilitas diukur dengan *Return on Asset* (ROA), likuiditas diukur dengan *Current Ratio* (CR); dan ukuran perusahaan diukur dengan Log natural total aktiva, sedangkan nilai perusahaan diukur dengan *Price to Book Value* (PBV).

Jenis penelitian ini ada penelitian kuantitatif. Populasi penelitian adalah perusahaan *food and beverages* yang terdaftar di Bursa Efek Indonesia (BEI). Proses pengambilan sampel menggunakan metode *purposive sampling*, yaitu pemilihan sampel dengan kriteria *sampling* didapatkan sampel sebanyak 17 perusahaan *food and beverages*. Data penelitian diambil selama 5 tahun, yaitu tahun 2017 – 2021, sehingga diperoleh 85 data yang diolah. Teknik analisis data dengan menggunakan Regresi Linier Berganda dengan bantuan program SPSS versi 26.

Hasil penelitian menunjukkan bahwa profitabilitas berpengaruh positif dan signifikan terhadap nilai perusahaan, likuiditas berpengaruh negatif dan signifikan terhadap nilai perusahaan, sedangkan ukuran perusahaan (*firm size*) berpengaruh negatif dan tidak signifikan terhadap nilai perusahaan

Kata kunci : Nilai perusahaan, Profitabilitas, Likuiditas, *Firm size*

ABSTRACT

This research aimed to examine the effect of profitability, liquidity, and firm size on firm value. Profitability was measured by Return on Asset (ROA), liquidity was measured by Current Ratio (CR), and firm size was measured by Log Natural Total Asset. While the firm value was measured by Price to Book Value (PBV).

The research was quantitative. Moreover, the population was Food and Beverage companies listed on the Indonesia Stock Exchange (IDX). The data collection technique used a purposive sampling method, in which the sample was based on certain criteria. In line with that, there were 17 Food and Beverage companies as the sample. Furthermore, the data were taken during 5 years (2017-2021). In total, there were 85 observed data. Additionally, the data analysis technique used multiple linear regression with SPSS (Statistical Product and Service Solution) 26.

The result showed that profitability had a positive and significant effect on the firm value. On the other hand, liquidity had a negative and significant effect on the firm value. Similarly, the firm size had a negative and insignificant effect on the firm value.

Keywords: *Firm Value, Profitability, Liquidity, Firm Size*



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M. Faisol, S.Pd., M.Pd

STIESIA English Center
Majalengka, Jember, Indonesia