

ABSTRAK

Penelitian ini dilakukan dengan tujuan untuk menguji Pengaruh Likuiditas (CR), Profitabilitas (ROA), dan *Leverage* (DER), Terhadap Nilai Perusahaan (PBV) pada perusahaan *Food and Beverage* yang terdaftar di Bursa Efek Indonesia (BEI).

Jenis penelitian menggunakan pendekatan kuantitatif. Metode analisis yang digunakan pada penelitian metode analisis regresi linear berganda menggunakan *software* SPSS 25.

Populasi dalam penelitian ini adalah perusahaan *Food and Beverage* yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2017-2021. sampel penelitian sebanyak 13 perusahaan dengan 65 data. Variabel independen Likuiditas, Profitabilitas dan *Leverage* sedangkan Variabel Dependen yakni Nilai Perusahaan.

Hasil analisis penelitian menunjukkan bahwa Likuiditas (CR) tidak berpengaruh positif terhadap nilai perusahaan *food and beverage*, karena melihat kemampuan perusahaan menghasilkan kas hanya berdasarkan informasi terkait arus kas suatu perusahaan, perlu adanya evaluasi terkait kemampuan perusahaan untuk memperoleh kas dalam perolehannya. Profitabilitas (ROA) berpengaruh positif terhadap nilai perusahaan *food and beverage*, Kemampuan perusahaan dalam mengelola aset perusahaan dapat dijalankan secara baik, sehingga perusahaan dapat meningkatkan profit perusahaan dengan cara mengelola aset yang dimiliki oleh perusahaan. *leverage* (DER) berpengaruh positif terhadap nilai perusahaan *food and beverage*, Modal yang didapatkan dapat dikelola dengan baik, maka dapat memberikan manfaat yang besar bagi perusahaan.

Kata-kata kunci: Likuiditas (CR), Profitabilitas (ROA), *leverage* (DER), Nilai Perusahaan (PBV).

ABSTRACT

This research aimed to examine the effect of liquidity (CR), profitability (ROA), and Leverage (DER), on the firm value (PBV) at the Food and Beverage companies listed on the Indonesia Stock Exchange (IDX).

The research was quantitative. The data analysis technique used multiple linear regression with SPSS 25.

The population was Food and Beverage companies listed on the Indonesia Stock Exchange (IDX) 2017-2021. Moreover, there were 13 companies as the sample during 5 years of observation. In total, there were 65 data samples. The independent variables were liquidity, profitability, and leverage. While the dependent variable was firm value.

The result showed that liquidity (CR) did not have a positive effect on the firm value. It could be seen from the companies' ability to generate cash only based on information related to their cash flow. Therefore, it was necessary to evaluate the company's ability to obtain cash in its acquisitions. However, profitability (ROA) had a positive effect on the firm value. This meant companies' ability to manage their assets could be well carried out so that they could increase profits by managing the assets owned by the company. Likewise, leverage (DER) had positively affected the firm value as the capital was obtained and well managed. As consequence, the companies would take some big advantages.

Keywords: *Liquidity (CR), Profitability (ROA), Leverage (DER), Firm Value (PBV)*



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