

ABSTRAK

Nilai perusahaan menggambarkan kinerja perusahaan yang dapat mempengaruhi pendapat investor terhadap perusahaan. Oleh karena itu, nilai perusahaan sangatlah penting. Semakin tinggi harga saham, semakin tinggi pula nilai perusahaan. Tujuan dari penelitian ini adalah untuk mengetahui pengaruh profitabilitas yang diproksikan ROA, likuiditas yang diproksikan CR dan solvabilitas yang diproksikan DER terhadap nilai perusahaan *food and baverage*. Jenis penelitian ini adalah penelitian kuantitatif. Pengambilan sampel dilakukan dengan menggunakan metode *purposive sampling* dengan populasi 46 perusahaan yang tercatat di BEI pada tahun 2018-2022 dan 10 perusahaan yang memenuhi kriteria pengambilan sampel yang ditetapkan. Teknik analisis yang digunakan dalam penelitian ini adalah analisis regresi linier berganda. Data diolah dengan SPSS versi 26. Berdasarkan hasil pengujian, uji hipotesis menunjukkan bahwa Profitabilitas (ROA) berpengaruh positif dan signifikan, Likuiditas (CR) berpengaruh positif dan signifikan dan Solvabilitas (DER) berpengaruh positif dan signifikan terhadap nilai perusahaan *food and baverage*.

Kata Kunci : Profitabilitas, Likuiditas, Solvabilitas, Nilai Perusahaan.

ABSTRACT

The firm value describes the company's performance which can influence investors' opinion of the company. Therefore, the firm value was important. The higher the stock price, the higher the firm value would be. This research aimed to find out that profitability was a proxy with ROA, liquidity was a proxy with CR, and solvability was a proxy with DER on the firm value of Food and Beverage companies. Moreover, the research was quantitative. The population was 46 Food and Beverage companies listed on the Indonesia Stock Exchange (IDX) during 2018-2022. Furthermore, the data collection technique used purposive sampling, in which the sample was based on the criteria given. In line with that, there were 10 companies as the sample. Additionally, the data analysis technique used multiple linear regression with SPSS 26 version. Based on the result, the hypothesis test showed that profitability (ROA) had a positive but significant effect on firm value. However, liquidity (CR) had a positive and significant effect on firm value. Likewise, solvability (DER) had a positive and significant effect on the firm value of Food and Beverage companies.

Keywords: Profitability, Liquidity, Solvability, Firm Value



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