

ABSTRAK

Perusahaan *Food and Beverage* merupakan bagian dari salah satu kategori dari sektor industri di Bursa Efek Indonesia yang bergerak dalam bidang makanan dan minuman. Perkembangan secara terus – menerus yang ditunjukkan pada industri ini menjadi pemicu tersendiri bagi para investor untuk melakukan investasi.

Penelitian ini memiliki tujuan untuk mengetahui pengaruh profitabilitas, likuiditas, dan *leverage* terhadap nilai perusahaan *Food and Beverage* di Bursa Efek Indonesia selama 5 tahun yaitu dari 2018 – 2022. Jenis penelitian yang digunakan adalah kuantitatif. Teknik pengambilan sampel yang digunakan menggunakan metode *purposive sampling*, dimana pengambilan sampel sesuai dengan kriteria yang ditentukan. Jumlah perusahaan yang dijadikan sampel penelitian sebanyak 10 perusahaan dari 45 populasi perusahaan *Food and Beverage* yang terdaftar di Bursa Efek Indonesia tahun 2018 – 2022. Data yang dipakai berupa data sekunder yang berasal dari *annual report* perusahaan *Food and Beverage*. Teknik analisis data yang digunakan yaitu analisis regresi linier berganda, uji asumsi klasik, uji kelayakan model, serta uji hipotesis yang diolah menggunakan program SPSS 25.

Hasil uji F menunjukkan profitabilitas, likuiditas, dan *leverage* secara bersama – sama memiliki pengaruh yang signifikan terhadap nilai perusahaan. Hasil uji hipotesis menunjukkan profitabilitas dan likuiditas berpengaruh signifikan terhadap nilai perusahaan, sedangkan *leverage* berpengaruh tidak signifikan terhadap nilai perusahaan.

Kata Kunci: Profitabilitas, Likuiditas, *Leverage*, dan Nilai Perusahaan.

ABSTRACT

Food and Beverage companies are one of the industry categories in the Indonesia Stock Exchange which focuses on the Food and Beverage sector. A continual development that is shown by those industries becomes a certain interest for investors in having their investment.

This research aimed to find out the effect of profitability, liquidity, and leverage on the firm value of Food and Beverage companies listed on the Indonesia Stock Exchange (IDX) for 5 years, from 2018-2022. Moreover, the research was quantitative. 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 from 45 population of Food and Beverage companies listed on IDX 2018-2022. Furthermore, the data were secondary, which were taken from companies' annual reports. The data analysis technique used multiple linear regression, classical assumption test, proper model test, and hypothesis test with SPSS 25.

The result of the F-test showed that profitability, liquidity, and leverage collectively had a significant effect on firm value. Additionally, the result of the hypothesis test showed that both profitability and liquidity had a significant effect on firm value. However, leverage had an insignificant effect on firm value.

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

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