

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh ukuran perusahaan, profitabilitas, *leverage* dan likuiditas terhadap nilai perusahaan pada perusahaan pertambangan batu bara yang terdaftar di Bursa Efek Indonesia tahun 2018-2022. Variabel independen yang digunakan dalam penelitian ini yaitu ukuran perusahaan yang dihitung dengan *Size (Ln)*, profitabilitas diproksikan dengan *Return on Asset (ROA)*, *leverage* diproksikan dengan *Debt to Equity Ratio (DER)*, dan likuiditas diproksikan dengan *Current Ratio (CR)*. Variabel dependen yang digunakan dalam penelitian ini yaitu nilai perusahaan yang diproksikan dengan *Price to Book Value (PBV)*.

Jenis penelitian ini yaitu penelitian kuantitatif menggunakan pendekatan kausal komparatif yang ditujukan untuk mengetahui hubungan sebab akibat antar variabel. Pada penelitian ini jumlah populasi yang dipakai yaitu sebanyak 19 perusahaan sektor pertambangan batu bara. Teknik pengambilan sampel yang digunakan adalah *purposive sampling*, yaitu peneliti memiliki kriteria-kriteria tertentu untuk menentukan sampel yang akan diuji, dan diperoleh 9 sampel perusahaan. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan menggunakan software SPSS versi 26.

Hasil penelitian menemukan bahwa ukuran perusahaan berpengaruh negatif signifikan terhadap nilai perusahaan, profitabilitas berpengaruh positif signifikan terhadap nilai perusahaan, *leverage* berpengaruh positif signifikan terhadap nilai perusahaan, likuiditas berpengaruh positif tidak signifikan terhadap nilai perusahaan.

**Kata kunci:** nilai perusahaan, ukuran perusahaan, profitabilitas, *leverage*, likuiditas.

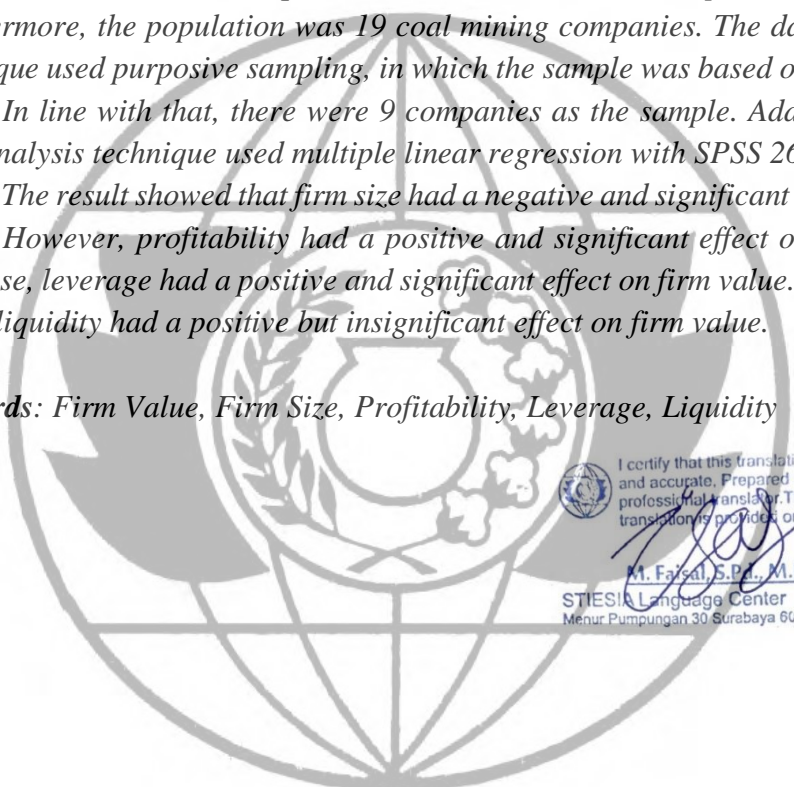
## ABSTRACT

*This research aimed to find out the effect of firm size, profitability, leverage, and liquidity on the firm value of coal mining companies listed on the Indonesia Stock Exchange (IDX) 2018-2022. The independent variables were firm size which was measured by Size (Ln), profitability which was referred to as Return On Asset (ROA), leverage which was referred to as Debt to Equity Ratio (DER), and liquidity which was referred to as Current Ratio (CR). Moreover, the dependent variable was firm value which was referred to as Price to Book Value (PBV).*

*The research was quantitative with a causal-comparative approach. Furthermore, the population was 19 coal mining companies. The data collection technique used purposive sampling, in which the sample was based on the criteria given. In line with that, there were 9 companies as the sample. Additionally, the data analysis technique used multiple linear regression with SPSS 26.*

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

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



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