

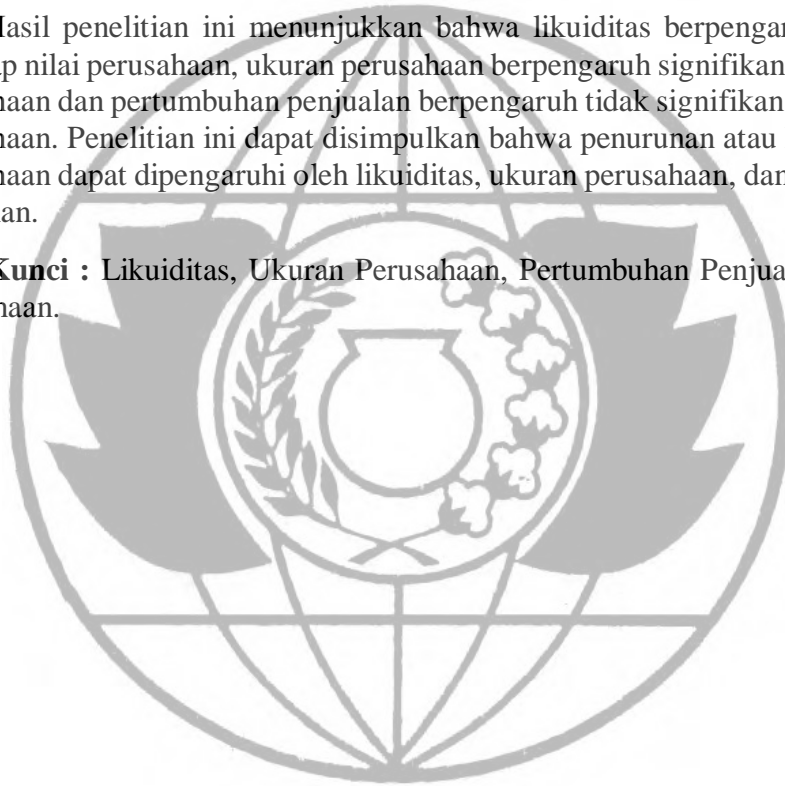
ABSTRAK

Penelitian ini bertujuan untuk menganalisis, menguji, dan mengetahui pengaruh likuiditas, ukuran perusahaan, dan pertumbuhan penjualan terhadap nilai perusahaan retail yang terdaftar di Bursa Efek Indonesia (BEI) periode 2018-2022.

Teknik pengambilan sampel dalam penelitian ini menggunakan metode *purposive sampling*, sehingga diperoleh 11 perusahaan retail yang memenuhi kriteria dalam penelitian ini. Metode analisis yang digunakan adalah analisis regresi linier berganda. Likuiditas diukur menggunakan *Current Ratio*, ukuran perusahaan diukur menggunakan *Firm Size*, dan pertumbuhan penjualan diukur menggunakan *Sales Growth*.

Hasil penelitian ini menunjukkan bahwa likuiditas berpengaruh signifikan terhadap nilai perusahaan, ukuran perusahaan berpengaruh signifikan terhadap nilai perusahaan dan pertumbuhan penjualan berpengaruh tidak signifikan terhadap nilai perusahaan. Penelitian ini dapat disimpulkan bahwa penurunan atau kenaikan nilai perusahaan dapat dipengaruhi oleh likuiditas, ukuran perusahaan, dan pertumbuhan penjualan.

Kata Kunci : Likuiditas, Ukuran Perusahaan, Pertumbuhan Penjualan, dan Nilai Perusahaan.



ABSTRACT

This research aimed to analyze, examine, and find out the effect of liquidity, firm size, and sales growth on the firm value of retail companies listed on the Indonesia Stock Exchange (IDX) during 2018-2022 period. The data collection technique used purposive sampling. In line with that, there were 11 retail companies that fulfilled the research criteria as the sample. Moreover, the data analysis technique used multiple linear regression. Liquidity was measured by the Current Ratio, firm size was measured by firm size, and sales growth was measured by Sales growth. The result indicated that liquidity had a significant on the firm value of retail companies listed on the Indonesia Stock Exchange. Similarly, the firm value had a significant effect on the firm value of retail companies listed on the Indonesia Stock Exchange. On the other hand, sales growth had an insignificant effect on the firm value of retail companies listed on the Indonesia Stock Exchange. In brief, a decrease or increase in company value could be influenced by liquidity, firm size, and sales growth.

Keywords: Liquidity, Firm Size, Sales Growth, Firm Value

