

## ABSTRAK

Penelitian ini bertujuan untuk menganalisis dan menguji pengaruh kinerja keuangan, struktur modal dan kualitas audit terhadap nilai perusahaan pada perusahaan sektor transportasi dan logistik tahun 2019 – 2022 yang terdaftar dalam Bursa Efek Indonesia (BEI). Variabel kinerja keuangan menggunakan rasio profitabilitas dengan proksi *Return on Assets* (ROA), struktur modal dengan proksi *Debt to Equity Ratio* (DER), kualitas audit menggunakan variabel *Dummy* dengan proksi reputasi auditor, serta nilai perusahaan dengan proksi Tobin's Q.

Penelitian ini termasuk dalam jenis penelitian kuantitatif. Penelitian ini menggunakan metode *purposive sampling* dengan beberapa kriteria yang ditentukan dan diperoleh sampel sebanyak 23 sampel perusahaan selama empat (4) periode. Penelitian ini menggunakan data sekunder, yaitu dalam bentuk laporan keuangan perusahaan. Teknik analisis data dalam penelitian ini menggunakan analisis regresi linier berganda yang dibantu dengan aplikasi SPSS versi 26.

Hasil penelitian ini menunjukkan bahwa kinerja keuangan dan kualitas audit berpengaruh positif terhadap nilai perusahaan. Sedangkan struktur modal tidak berpengaruh terhadap nilai perusahaan.

**Kata kunci:** Kinerja Keuangan, Struktur Modal, Kualitas Audit dan Nilai Perusahaan.

## **ABSTRACT**


*This research aimed to analyze and examine the effect of financial performance, capital structure, and audit quality on the firm value of Transportation and Logistics companies during 2019-2022 listed on the Indonesia Stock Exchange (IDX). The financial performance used the profitability ratio which was referred to as Return On Assets (ROA), the capital structure was referred to as Debt to Equity Ratio (DER), and audit quality used a Dummy which was referred to as auditor reputation. While firm value was referred to as Tobin's Q.*

*The research was quantitative. Moreover, the data collection technique used purposive sampling, in which the sample was based on the criteria given. In line with that, there were 23 companies during 4 periods as the sample. Furthermore, the data were secondary, in the form of companies' financial statements. The data analysis technique used multiple linear regression with SPSS 26 versions.*

*The result concluded that both financial performance and audit quality had a positive effect on firm value. However, capital structure did not affect firm value.*

**Keywords:** *Financial Performance, Capital Structure, Audit Quality, Firm Value*

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