

ABSTRAK

Penelitian ini bertujuan untuk mengidentifikasi, menganalisis, dan menguji pengaruh profitabilitas, likuiditas, dan ukuran perusahaan terhadap nilai perusahaan di sektor perusahaan pertambangan batu bara. Dalam penelitian ini profitabilitas diukur dengan *Return On Asset* (ROA), Likuiditas diukur dengan *Current Ratio* (CR), dan Ukuran Perusahaan diukur dengan Ln (*Total Asset*). Jenis penelitian ini penelitian kuantitatif. Populasi penelitian mencakup seluruh perusahaan pertambangan batu bara yang terdaftar di Bursa Efek Indonesia (BEI). Sampel penelitian dipilih dengan metode *purposive sampling*, yaitu pemilihan sampel dengan kriteria tertentu yang telah ditetapkan. Lalu, diperoleh 44 data observasi sebanyak 11 perusahaan yang dianalisis memenuhi kriteria selama periode 2020-2023. Teknik analisis data dilakukan dengan regresi linier berganda dengan bantuan program SPSS versi 26. Hasil penelitian ini mengungkapkan bahwa profitabilitas (ROA) memiliki pengaruh negatif dan signifikan terhadap nilai perusahaan. Begitu pula likuiditas (CR) yang memiliki pengaruh negatif dan signifikan terhadap nilai perusahaan. Sedangkan, ukuran perusahaan (*Size*) memiliki pengaruh positif dan signifikan terhadap nilai perusahaan.

Kata kunci : Profitabilitas, Likuiditas, Ukuran Perusahaan, Nilai Perusahaan.

ABSTRACT

This research aims to identify, analyze, and examine the effect of profitability, liquidity, and firm size on the firm value of Coal Mining companies. Furthermore, the profitability was measured by Return On Asset (ROA). liquidity was measured by Current Ratio (CR), and firm size was measured by Ln (Total Asset). The research applies quantitatively. Moreover, the population comprises all Coal Mining companies listed on the Indonesia Stock Exchange (IDX). The data collection technique used purposive sampling, in which the sample was based on the criteria given. In line with that, there were 11 companies as samples. Therefore, 44 data observations were analyzed during 2020-2023. The data analysis technique used multiple linear regression with SPSS 26 version. In addition, the result shows that profitability (ROA) has a negative and significant effect on firm value. Likewise, liquidity (CR) negatively and significantly affects firm value. However, firm size (Size) has a positive and significant effect on firm value.

Keywords : *profitability, liquidity, firm size, and firm value.*



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27/3/25

M. Faisal, S.Pd., M.Pd

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