

ABSTRACT

The purpose of this study to test the effect of Profitability, Growth rate, Firm Size and Firm Value Capital structure on the quality of the audit as an intervening variable. This study uses secondary data from the period 2011-2015 to firms consumer goods industry. The sampling technique used purposive sampling. Tools to process the data using PLS 2.0. The results showed Capital Structure does not have a significant impact negatively on Firm Value while Capital Structure has a negative effect on the quality of Audit and Audit Quality has a significant influence negatively on Firm Value Further Capital Structure is not a significant effect on Firm Value but Quality Audit is an intervening variable between Capital Structure and Firm Value. Profitability has a significant influence on Firm Value and Profitability has a significant influence on the quality of the next Audit Quality Audit has a significant influence negatively on Firm Value. But Quality Audit is not an intervening variable between profitability and Firm Value. Growth Rate does not have a significant influence negatively on Firm Value and Growth Rate does not have a significant influence negatively the quality of Audit and Audit Quality has a significant negative effect on the Firm value. Further Growth Rate does not have a significant influence negatively on Firm Value, but Quality Audit is an intervening variable between Growth Rate and Firm Value. Firm Size has a significant influence on Firm Value and Firm Size has a positive influence on the quality of the audit, but audit quality has a significant influence negatively on Firm Value. So the Audit Quality is not an intervening variable between Firm Size and Firm Value.

Keywords: Capital Structure, Profitability, Growth Rate, Firm Size, Audit Quality, Firm Value.

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ABSTRAK

Tujuan penelitian ini menguji pengaruh Profitabilitas, *Growth rate*, *Firm Size* dan *Capital structure* terhadap *Firm Value* dengan kualitas audit sebagai variabel *intervening*. Penelitian ini menggunakan data sekunder periode 2011-2015 pada perusahaan-perusahaan industri barang-barang konsumsi. Teknik pengambilan sampel menggunakan Purposive sampling. Alat untuk mengolah data menggunakan PLS 2.0. Hasil penelitian menunjukkan *Capital Structure* tidak memiliki pengaruh signifikan negatif terhadap *Firm Value* sedangkan *Capital Structure* memiliki pengaruh negatif terhadap kualitas Audit dan Kualitas Audit memiliki pengaruh signifikan negatif terhadap *Firm Value*. Selanjutnya *Capital Structure* tidak memberikan pengaruh signifikan terhadap *Firm Value* tapi Kualitas Audit merupakan variabel *intervening* antara *Capital Structure* dan *Firm Value*. Profitabilitas memiliki pengaruh signifikan terhadap *Firm Value* dan Profitabilitas memiliki pengaruh signifikan terhadap kualitas Audit selanjutnya Kualitas Audit memiliki pengaruh signifikan negatif terhadap *Firm Value*. Namun Kualitas Audit bukan merupakan variabel *intervening* antara Profitabilitas dan *Firm Value*. *Growth Rate* tidak memiliki pengaruh signifikan negatif terhadap *Firm Value* dan *Growth Rate* tidak memiliki pengaruh signifikan negatif terhadap kualitas Audit dan Kualitas Audit memiliki pengaruh negatif signifikan terhadap *Firm value*. Selanjutnya *Growth Rate* tidak memiliki pengaruh signifikan negatif terhadap *Firm Value*, namun Kualitas Audit merupakan variabel *intervening* antara *Growth Rate* dan *Firm Value*. *Firm Size* memiliki pengaruh signifikan terhadap *Firm Value* dan *Firm Size* memiliki pengaruh positif terhadap kualitas Audit tetapi Kualitas Audit memiliki pengaruh signifikan negatif terhadap *Firm Value*. Sehingga Kualitas Audit bukan merupakan variabel *intervening* antara *Firm Size* dan *Firm Value*.

Kata Kunci:*Capital Structure*,Profitabilitas, *Growth Rate*, *Firm Size*, Kualitas Audit, *Firm Value*.

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