

## ABSTRACT

*Title : Effect of Return on Equity, Company Size, Company Growth, Going Concern on Company Values in the Food and Beverage Sub-Sector for the 2013-2017 period.*

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*Assumption of Corporate Value shows that investors' perception of the success of a company is if the company's shareholders are prosperous which will automatically reflect the company's high value. The prosperity of the company's shareholders is characterized by a high rate of return on these investments to the company's shareholders. The purpose of this study is to analyze the Return on Equity, Company Size, Company Growth, Going Concern on Company Values This research was conducted based on data on the Indonesia Stock Exchange.*

*This study uses casuality research. The total population is 13 companies. In this study using a purposive sampling method, the type of data used in this study is secondary data listed on the Indonesia Stock Exchange for 5 years of research, namely 2013-2017 and the sample used was 65 companies. Testing the hypothesis in this study using multiple linear regression tests.*

*The results of this study indicate Return on Equity, Company Size, Company Growth, Going Concern simultaneously influence the firm value. Then the Return on Equity and Going Concern has a positive effect on company value, Company Size and Company Growth negatively affect the value of the company.*

*The findings of this study are Return on Equity. This finding shows that as positive information to investors from companies because of an increase in profits, investors' expectations of returns are high, thus encouraging investors to invest. These positive signals make the company's shares attractive so that demand for these shares increases. Getting high profits will make stock prices rise.*

***Key Words: Company Value, Return On Equity, Company Size, Company Growth, Going Concern***