

**ABSTRACT**

Title : *The Effect of Profitability, Liquidity and Debt Policy on Company Value in Food and Beverage Sub Sector Manufacturing Companies Listed on the Indonesia Stock Exchange for the 2014-2018 Period.*

Name : Viniwinda Yunita

Study Program : S-1 Accounting

*The purpose of this research is to learn about the factors that influence company value. The independent variables used in this study are profitability, liquidity and debt policy. The population in this study are food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the period 2014-2018. The population in this study were 18 companies. This study used 10 companies with a total of 40 data as samples and the sample selection procedure was carried out using the purposive sampling method. The results of this study indicate that the variable profitability, liquidity, and simultaneous policy have an influence on firm value. Profitability variable has a positive and significant effect on Company Value, Liquidity does not affect Company Value, debt policy has a positive and significant effect on Company Value.*

**Keywords:** *signalling Theory, Value of Relevant Theory, Profitability, Liquidity, Debt Policy, Firm Value.*