

**ABSTRACT**

**Title** : *The Effect of Solvency, Liquidity, and Sales Growth on Firm Value in Manufacturing Sector Companies Listed on the IDX 2014-2018*

**Name** : *Elda Monika Dzunian*  
**Study Program** : *Accounting*

*The background in this study is the practice of firm value in Manufacturing Sector Companies and there are differences between theory and reality regarding the relationship of variables to Solvency, Liquidity and Sales Growth on Firm Value in Manufacturing Sector Companies Listed on the IDX 2014-2018.*

*This study aims to analyze the effect of Solvency, Liquidity and Sales Growth on Firm Value in Manufacturing Sector Companies Listed on the IDX 2014-2018.*

*The sampling technique used in this study is Purposive Sampling with the criteria of Manufacturing Sector Companies that publish financial statements from 2014-2018. The data used in this study were obtained from annual financial reports on the official website of the Indonesia Stock Exchange with a sample of 46 companies. The method of data analysis in this study is Multiple Linear Regression Analysis, which was previously tested for classical assumptions. Hypothesis testing uses the F statistical test, t statistical test and Adjusted R<sup>2</sup> determination coefficient test with a significance level of 11,6 %.*

*The results showed that the independent variables simultaneously (F significance test) had an effect on the Tax Avoidance with a significance level of 11,010. While partially (t test) shows that the solvability variable has a negative and significant effect on firm value and the liquidity variable has a positive and significant effect on firm value and sales growth has a positive and significant effect on firm value. The value of Adjusted R<sup>2</sup> is 0.116 or 11.6% while the remaining 88.4% is explained by other factors not included in this study.*

**Keywords:** *Firm Value, Solvability, Liquidity, and Sales Growth.*